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## BUDGET BOOKS

### DISTRIBUTION:

#### Department Request Submission:

Budget and Planning—3 paper copies and a PDF version emailed to [Pamela.McQuary@oa.mo.gov](mailto:Pamela.McQuary@oa.mo.gov)  
House Appropriations—5 paper copies  
Senate Appropriations—4 paper copies  
Legislative Research-Oversight—1 paper copy

#### Governor's Rec Submission:

Budget and Planning—3 paper copies and a PDF version emailed to [Pamela.McQuary@oa.mo.gov](mailto:Pamela.McQuary@oa.mo.gov)  
House Appropriations—to be determined  
Senate Appropriations—17 tabbed, paper copies  
Legislative Research-Oversight—1 paper copy

### SUBMISSION FORMAT:

- 8 ½ x 11 paper, double-sided.
- Three-hole punched.
- The October 1<sup>st</sup> submission may be submitted as a stapled or clipped copy of the forms. The book does not need covers, dividers, or binding.
- The Governor's recommended submission should be submitted in bound format.

### BUDGET BOOK ORDER:

#### *Overview Information*

1. Transmittal letter (Optional)
2. Table of Contents
3. Department Overview Paragraph
4. State Auditor's Reports, Legislative Oversight Evaluations, and/or Missouri Sunset Act Report Form
5. Listing of programs subject to Missouri Sunset Act

#### *Department-wide requests, including pay plan*

This section should include a consolidated request form for items which are department wide and those that cross budgeting units such as pay plan, replacement vehicles, fuel inflation and overtime. Some departments may not have any department-wide requests.

6. Department-wide New Decision Item Form #1
7. Department-wide Decision Item Detail Reports (BRASS Report 10) for all budgeting units
8. Department-wide New Decision Item Form #2 (etc. for all department-wide new decision item requests)
9. Department-wide Decision Item Detail Reports (BRASS Report 10) for all budgeting units

#### *Core and New Decision Item Requests*

10. Decision Item Summary Report (BRASS Report 9) for core budgeting unit #1
11. Core Decision Item Form
12. Core Reconciliation Report (BRASS Report 18a)
13. Flexibility Request Form – if applicable
14. Decision Item Detail Report (BRASS Report 10)
15. Program Description Form #1
16. Program Description Form #2 (etc. for all program description forms under this core)
17. New Decision Item Form #1
18. Decision Item Detail Report (BRASS Report 10)
19. New Decision Item Form #2 (etc. for all new decision items under this core)
20. Decision Item Detail Report (BRASS Report 10)
21. Repeat #10-#20 for all core budgeting units

**OTHER SUBMISSIONS:**

1. Fiscal Year 2011 supplemental requests – Submit paper and electronic copies.
2. Fund Financial Summaries – Submit paper and electronic copies.
3. Tax Credit Analysis Forms – Submit paper and electronic copies.
4. Comprehensive list of flexibility and estimated appropriation (E) requests – Submit electronic copies.
5. Vehicle request forms – Submit an electronic copy to Budget & Planning and State Fleet Manager.
6. Department organization charts with salaries and employee names of all employees considered to be part of the management team. Submit an electronic copy only.
7. ITSD requests – Submit an electronic copy to Budget & Planning and ITSD.

## BRASS CODING INFORMATION

### APPROPRIATION NUMBERS

- Use the existing core appropriation number for new decision item requests in the operating, leasing, and supplemental budgets if the item will become part of the ongoing core amount.
- If the decision item needs to be line-itemed separately or is for something not included in the current core, (for example, a new training program), the agency should contact Jean Kurtz (751-9308) to have a new appropriation number assigned. Separate appropriation numbers will continue to be assigned to personal service appropriations and to expense and equipment, program specific distributions, and transfer appropriations.
- These appropriation numbers will directly affect the information and budget control in the SAM II system. Agencies should give serious consideration to the impact of assigning appropriation numbers in the budget system.

### BUDGET OBJECT CLASSES

The budget object classes requested for an appropriation establish the SAM II budget controls. Agencies should request the applicable budget object classes for each appropriation. If at least \$1 is coded in a budget object class, expenditures can be charged to that BOBC without the need for adding more BOBC's after the budget has been loaded into SAM II.

- Agencies that are part of the statewide information technology consolidation should not reallocate core funds to object class 480 (computer equipment), but may transfer funds to the Information Technology Services Division (ITSD) in the Office of Administration.
- Requests for new funds may include object class 480. If new funding is included in the final budget, ongoing funds related to information technology will be transferred to ITSD in next fiscal year.
- **Never enter cents when coding amounts in BRASS, round up to the nearest dollar if necessary.**

### CHART OF ACCOUNTS

The organization and appropriation structures are established through the Chart of Accounts being used in SAM II. Changes to the organization or appropriation structures will directly affect how the purchasing and accounting functions will operate during the fiscal year. Agencies should consider the impact of any proposed organization or appropriation structure changes. Any planned changes in organization or appropriation structures should first be discussed with your assigned budget analyst. The Division of Budget and Planning will discuss any proposed changes to the organization or appropriation structures with the other Office of Administration divisions in advance of approval. Agencies must receive approval from Budget and Planning prior to making changes in BRASS.

### CORE BUDGET REQUEST

- Budget Year requests should reflect an agency's planned expenditures. The core budget request should be allocated into the appropriate budget object classes based on the proposed spending plan. Changes in current year amounts reflected in the BRASS reports will not be made unless an error occurred. If a change to the current year amounts is necessary, contact Jean Kurtz (751-9308) to request the change.
- A core request may have multiple core changes for the same decision item code. A separate BRASS budget form must be used for each core change that is requested. For example, two budget forms will be used if funding is being reallocated from two different cores into another core. Using multiple budget forms provides the information necessary for decision makers to review the various core changes. If you are unsure how to enter core changes, please contact your assigned budget analyst.

- Departments should add a description in the justification tab for each core change. These descriptions will be included in BRASS report 18a - core changes (reconciliation) detail.

#### CORE DECISION ITEM NUMBERS

For statewide reporting purposes, all agencies will use the following decision items to reflect changes to their core request.

0000002	Transfers In	Used for amounts transferred in <u>from another department</u>
0000003	One-time Reduction	Used for the reduction of one-time amounts
0000004	Transfers Out	Used for amounts transferred out <u>to another department</u>
0000005	Core Reductions	Used for reductions other than for one-time amounts
0000006	Core Reallocations	Used for moving amounts within the department whether it is within a single budgeting unit or across multiple budgeting units. These should net to zero within the department. Reallocations should not be made between funds.

#### COST ALLOCATION PLAN TRANSFERS

Central administrative costs and workers' compensation claims will continue to be allocated to the appropriate fund source. The same methods of transfer reimbursement will be administered as in the past. Budget and Planning will be implementing a revised method of determining fund exclusions for the central services cost allocation plan which will be communicated to departments in a separate document.

#### DECISION ITEM DESCRIPTION

Add a description of each new decision item to the textbox of the decision item in the Info Edit form in BRASS. The description should be a concise explanation of the new decision item. This description will be printed in multiple reports that are used by the Governor's office, Budget and Planning, and the General Assembly.

#### DECISION ITEM RANKING

All core budget requests will be ranked 1. Ranks 2, 3 and 4 are reserved for the use of the Governor. **Ranking of the department new decision items other than any statewide pay plan should begin at 5.**

#### ESTIMATED APPROPRIATIONS

Agencies are encouraged to make their best estimate of expenditures for each estimated appropriation and include budget requests for any increases and core reductions for any decreases. If an "E" is requested, insert it in BRASS by using the "Info Edit/Approp". An "E" should be typed in the "Gov Est" field through "Conf Est" field.

#### NEW DECISION ITEM NUMBERS

If a new decision item request encompasses multiple budget units, use the same BRASS new decision item number. One new decision item request form can also be used as long as it includes the necessary request information for all budgeting units.

### ONE TIME EXPENDITURES

- Identify the ongoing and one-time costs of any proposed expenditure requests. For example, ongoing maintenance costs for proposed equipment purchases must be identified in the core and/or new decision item requests to ensure appropriate evaluation of the cost effectiveness and rationale for the request.
- Enter all one-time amounts as a positive number in the "Amount" column along with any ongoing expenditures in that budget object class. Also enter the amount as a negative number in the "1X Amount" column. This is also required for one-time FTE. If the department is requesting one-time FTE, they should be entered as a positive number in the "FTE" column and a negative number in the "1X FTE" column.

### ESTIMATED APPROPRIATIONS

**In lieu using specific federal appropriations which have an estimated (E) designation, agencies that do not already have a generic, open-ended federal appropriation for funds that become available between sessions should request that authority.** Agencies should keep Budget and Planning and legislative staff up-to-date on any changes in cost projections throughout the process. Agencies are also encouraged to provide a strong rationale for maintaining any estimated appropriation. If an "E" is requested, insert it in BRASS by using the "Info Edit/Approp". An "E" should be typed in the "Gov Est" field through "Conf Est" field. Submit a comprehensive list of requested "Es" to Budget and Planning with the October 1 submission (electronic is acceptable).

### OVERTIME

The use of separate House Bill sections will continue for appropriations to certain agencies to pay overtime. The requirement applies to nonexempt state employees providing direct client care or custody in facilities operating on a twenty-four-hour, seven-day-a-week basis in the Department of Corrections, Department of Mental Health, Division of Youth Services in the Department of Social Services, and the Veterans Commission in the Department of Public Safety. Do not request FTE for overtime pay. Agencies may use the generic job class called "Other" (999999) for budgeting overtime pay. **Note that the fringe rate for the payment of overtime is different that the fringe rate for regular personal service appropriations.**

## Helpful BRASS Reports

### Core Reconciliation

Report 14a Core Rec-Dept \$ (1YR) reconciles core beginning with current year budgeted dollar amounts and adds or subtracts core dollar changes. Report 14c Core Rec-Dept FTE (1YR) reconciles core beginning with current year budgeted FTE amounts and adds or subtracts core FTE changes. When running any of these reports, the user selects the fund to be used on the report. The user may select a specific fund number or select FED for all federal funds, OTHER for all other funds, or STATE for all funds. Selecting GR or 0101 will give you the same results. The user may run the report at the department level which results in the items being displayed by budgeting unit or at the budgeting unit level which results in the items being displayed by appropriation.

### Core Decision Item Form

Three BRASS reports will help departments complete the Core Decision Item Form.

#### 1. Report 15a – Core Summary (1YR)

- After all core changes have been entered into BRASS, use to assist in completing Question 1 (Core Financial Summary) of the Core Decision Item form. These numbers need to be entered into the Excel document.
- When running this report, select your agency. The number used in the Approp box will be your three digit agency number followed by two 0's and a C. The number used in the AgOrg box will be your three digit agency number followed by four 0's and a C. Any deviation from using the above selections could result in inaccurate data being displayed on the report.

#### 2. Report 16 – Core Financial History

- To assist in completing Question 4 (Financial History) of the Core Decision Item form. These numbers need to be entered into the Excel document.
- Agencies will need to adjust the appropriation amount and unexpended by fund amounts in the actual columns for any increases in estimated appropriation. BRASS appropriation amounts are the final amounts approved in the regular and supplemental bills only. *Hint: if the unexpended amount is negative on the BRASS report it is likely that an estimated appropriation was increased.*
- Agencies may need to adjust the unexpended amounts due to rounding. Actual expenditures in the financial system are recorded in dollars and cents. When actual expenditures are loaded into BRASS the data is rounded to the nearest dollar by budget object class and job class. This could result in the unexpended amount for a fund to be a dollar or so negative.
- When running this report, select your agency. The number used in the Approp box will be your three digit agency number followed by two 0's and a C. The number used in the AgOrg box will be your three digit agency number followed by four 0's and a C. Any deviation from using the above selections could result in inaccurate data being displayed on the report.

#### 3. Report 18a – Core Changes (Reconciliation) Detail (1YR)

- Use for Question 5 (Core Reconciliation).
- Numbers **do not** need to be entered into the Core Decision Item Excel document. Place the applicable BRASS page after Question 4 of the Core Decision Item form for each core decision item.

- When entering core changes into BRASS, the justification tab is limited to 5 lines of text. Agencies will need to be concise when explaining the change, because the justification text appears on this report.
- Reallocations of job classes within the same personal service appropriation will not appear on the report even though it was entered into BRASS since the net result for the budgeting unit is \$0. The same is true for reallocations of expense and equipment budget object classes within the same expense and equipment appropriation. Any reallocations between personal service and expense and equipment appropriations or other reallocations between appropriations within a budgeting unit will appear on the report even if the net result for the budget unit is \$0 since the amount for the appropriation has changed.
- As stated in the budget instructions, a core request may have multiple core changes for the same decision item code. A separate BRASS form must be used for each core change that is requested. For example, two budget forms will be used if funding is being reallocated from two different cores into another core.
- It may take 15 minutes or so for this report to run due to complexity and amount of data being pulled into the report.
- When running this report, select your agency. The number used in the Approp box will be your three digit agency number followed by two 0's and a C (For example: MoDOT's would be 60500C). The number used in the AgOrg box will be your three digit agency number followed by four 0's and a C (For example: MoDOT's would be 6050000C). Any deviation from using the above selections could result in inaccurate data being displayed on the report. Also, do not run this report at the budget unit level as this level of detail is not needed in the budget books.



## BUDGET REQUEST FORMS OVERVIEW

### Core Decision Item, New Decision Item, Supplemental New Decision Item Form, and Program Description

The budget request forms are the key forms used in the budget process to explain and document core and new decision item requests. When properly prepared, they become the primary source of information for the Governor and the General Assembly in making funding decisions. Information should justify, completely and concisely, funding of the core and new decision item requests. Facts presented should clearly show how the items support essential functions. Each element of the justification must be easy to read and understand. Please note that the purpose of the budget request forms is to provide information for decision making. The style and approach should, therefore, be analytical rather than promotional. Good data, sound logic, and solid back-up information are needed to properly justify a request.

Legislators and other users of the budget forms have requested that the forms be as consistent as possible across departments. Therefore, departments should refrain from altering the Excel templates. Also, legislators have requested that the font size used on the budget forms be size 10 or greater.

There may be cases in which it does not make sense to fill in all the information requested on the budget request form or where it is simpler to complete a single form for similar requests across budgeting units. For example, multiple forms should **not** be used for pay plan decision items. Instead, complete one form for your department. Other examples of appropriate combined forms include: implementation of a new program that crosses multiple budgeting units; multiple transfer appropriations from a single fund or for similar purposes; and cost of caseload growth that crosses multiple budgeting units. Budget and Planning staff are available to discuss such exceptions for specific decision items or groups of decision items in advance of your budget submission. Please contact your assigned budget analyst if you wish to discuss these issues.

Electronic copies of the form templates as well as alternate templates for very large numbers were forwarded to your budget office and are also available on the Budget and Planning web site under "budget instructions" (<http://www.oa.mo.gov/bp/index.htm>).

# CORE DECISION ITEM FORM – INSTRUCTIONS

## 1. CORE FINANCIAL SUMMARY

The Core Financial Summary includes a summary table (example follows) which breaks out the total core request by funding source and budget class. It also includes the number of FTE and amount of fringe benefits by funding source. Departments do not need to provide detail on specific "other funds" other than listing the fund names and numbers below the summary table. A second summary table with Governor Recommendations must be included when the budget request is printed in January.

The fringe benefits are noted in the Core Financial Summary for informational purposes. Fringe benefits are budgeted in House Bill 5 except for certain fringe benefits budgeted directly to MoDOT, Highway Patrol and Conservation. The fringe benefits figures in the summary table are calculated using formulas that reference a fringe benefit rate that is included on the top right of the budget form (outside of the print area). Departments with different fringe benefit rates should change that figure to reflect their fringe benefits expenses.

Following are the items that departments need to complete for this section of the form:

- 1) Departments should complete the GR, Federal, and Other Fund amounts being requested broken out by budget class (PS, E&E, PSD and Transfer). The number of FTE broken out by GR, Federal, and Other Funds should also be entered. BRASS report 15a (Core Summary) may be used to check the numbers.
- 2) Departments should list below the summary table the fund names and fund numbers for any "other funds" requested.
- 3) If departments are requesting "Es" (estimateds) on their appropriations, they should enter an "E" into the column to the right of the total column and footnote at the bottom of the table the specific fund(s) for which "Es" are being requested.

	FY 2012 Budget Request			Total
	GR	Federal	Other	
PS	1,629,091	668,932	0	2,298,023
EE	2,725,354	1,156,884	0	3,882,238
PSD	17,612,133	44,073,314	7,663,069	69,348,516 E
TRF	0	0	0	0
<b>Total</b>	<b>21,966,578</b>	<b>45,899,130</b>	<b>7,663,069</b>	<b>75,528,777</b>

<b>FTE</b>	<b>47.93</b>	<b>21.20</b>	<b>0.00</b>	<b>69.13</b>
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<b>Est. Fringe</b>	<b>810,639</b>	<b>332,861</b>	<b>0</b>	<b>1,143,500</b>
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: Mental Health Earnings Fund (0288)

Notes: An "E" is requested for the \$7,663,069 Other Funds.

## 2. CORE DESCRIPTION

This section allows the department to provide a concise description of the core budget item and should be written in a way that is easily understood by a lay reader. The narrative should very briefly explain the core budget item – the purpose of and necessity for the core item and how the core funding is used.

## 3. PROGRAM LISTING

Departments should list in this section the programs (as defined below) that are included in the core decision item. A Program Description Form should be completed for programs listed in this section.

A program should be viewed as a distinct, coherent set of activities intended to affect a clearly definable target group, problem, or issue. An appropriation is not necessarily a program; one appropriation may encompass several programs, or one program may be addressed through multiple appropriations. Similarly, an organization or institution, such as a prison or mental health facility, is not a program; one program may involve several organizations or facilities, just as one institution may house all or part of several programs. In some cases, a single program may span several departments.

## 4. FINANCIAL HISTORY

The Financial History section includes a summary table and corresponding chart (as shown in the following example) which detail the financial history of the core appropriation for the prior three fiscal years and the current fiscal year. BRASS report 16 (financial history) will assist in the completion of this section. In order to ensure consistency across agencies, departments should not change the chart, other than to change the scale (this can be done by right clicking the y axis, selecting “format axis” and “scale”) The chart is set up to populate itself from numbers entered into the table.

Items included in the financial history table:

- **Appropriation (All Funds)** – For the prior three fiscal years, include the actual year end amount of the appropriation. Any changes in the original appropriation amount, such as the exercising of an “E” to increase the appropriation, should be reflected in the appropriation amount included in the table. Such changes from the original appropriation to the actual year end appropriation can be noted in the notes section at the bottom of the table. For the current year, include the original amount appropriated. If the appropriation is an estimated appropriation, include an “E” in the column to the immediate right of the appropriation amount. Do not adjust the current year appropriation amount for any changes in the appropriation to date. BRASS Report 16 may be helpful. However, the report will not reflect any increases in estimated appropriations, which must be included on the core decision item form.
- **Less Reverted (All Funds)** – For the prior three fiscal years, include the actual year end amount that was reverted from the appropriation. Reverted amounts include the Governor’s reserve, any extraordinary withholdings/expenditure restrictions, and any other items reverted during the year. Reverted does not include any agency reserves, which will show up as unexpended. Do not adjust the reverted amounts – the amounts should match what is in the budget system. The reverted amounts as of June 30<sup>th</sup> will be loaded from the financial system into the budget system. For the current year, list “N/A” rather than the amount reverted to date. BRASS Report 16 will provide the correct reverted amounts.
- **Budget Authority (All Funds)** – Budget authority equals the appropriation amount less the amount reverted. It is a formula and shouldn’t be overwritten. For the current year, list “N/A”.
- **Actual Expenditures (All Funds)** – For the prior three fiscal years, include the actual year end amount expended from the appropriation. For the current year, list “N/A.” BRASS Report 16 will provide the correct actual expenditures amounts.

- Unexpended (All Funds) – Unexpended equals the budget authority less the actual expenditures. It is a formula and shouldn't be overwritten. For the current year, list "N/A".

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriations (All Funds)	53,000,000	57,000,000	73,000,000	74,838,777
Less Reverted (All Funds)	(1,100,000)	(500,000)	(1,400,000)	(3,838,777)
Budget Authority (All Funds)	51,900,000	56,500,000	71,600,000	71,000,000
Actual Expenditures (All Funds)	50,000,000	56,500,000	71,000,000	71,000,000
Unexpended (All Funds)	1,900,000	0	600,000	000,000
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	1,900,000	0	600,000	N/A
Other	0	0	0	N/A

(1)

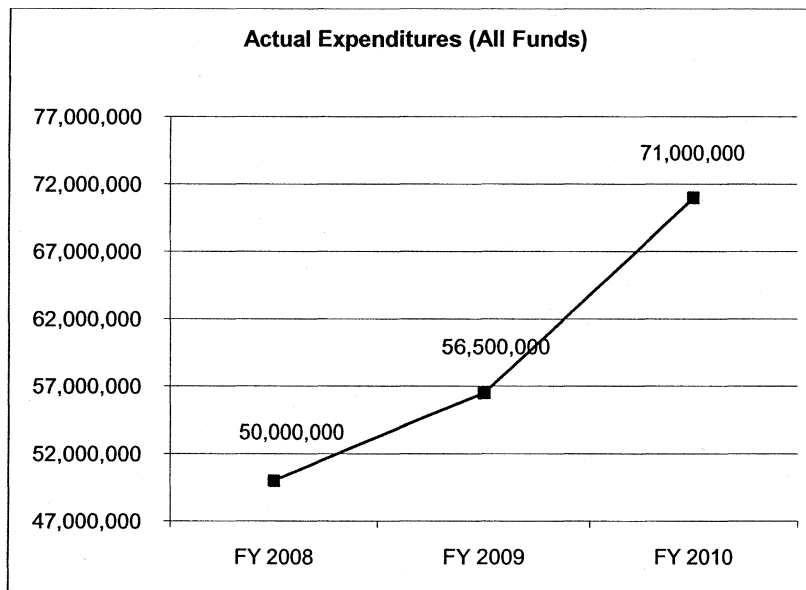
(2)

Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

**NOTES:**

(1) Lapse of \$1,900,000 is excess federal authority reduced in FY 2007.

(2) Lapse of \$600,000 is federal block grant; cash can be carried over to FY 2011 for one-time commitments.



## **5. CORE RECONCILIATION**

The core reconciliation will be completed in BRASS. After completion, departments should print the Core Changes (Reconciliation) Detail (Report 18a) and insert the individual pages behind the appropriate Core Decision Item Form (directly after question 4). The BRASS form will become section 5 of the Core Decision Item Form.

The Department should use the "justification" tab on the BRASS core change form to describe all changes to the core budget request from the current year appropriation. Explanations of one-time reductions, transfers in and out, core reallocations, and core reductions as well as details on specific fund and FTE splits should be provided. Adjustments made to cores by the Governor should be included in the core reconciliations when the budget requests with Governor Recommendations are printed in January.

# **CORE DECISION ITEM**

<b>Department</b> _____	<b>Budget Unit</b> _____
<b>Division</b> _____	
<b>Core -</b> _____	

## **1. CORE FINANCIAL SUMMARY**

	FY 2012 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.00	0.00	0.00	0.00

<b>Est. Fringe</b>	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

	FY 2012 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.00	0.00	0.00	0.00

<b>Est. Fringe</b>	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

## **2. CORE DESCRIPTION**

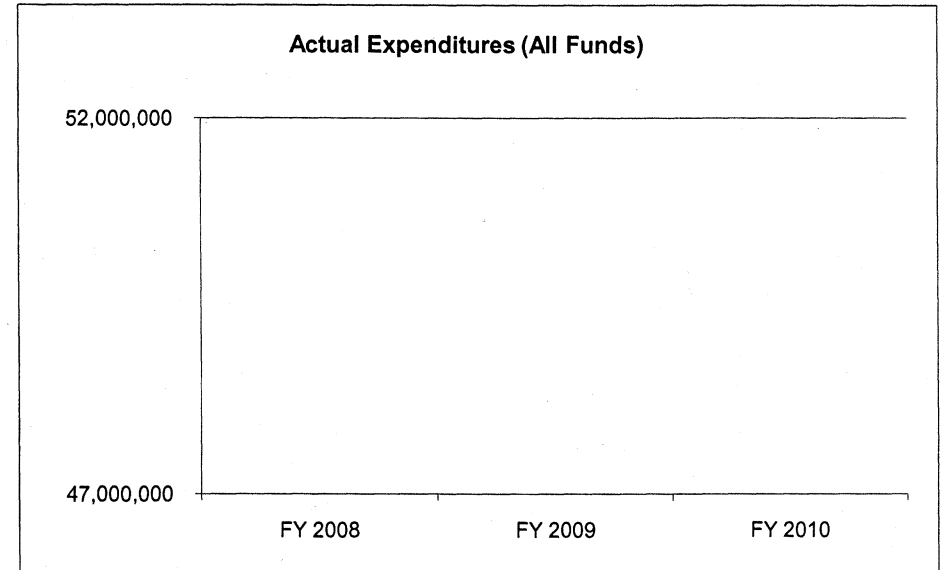
## **3. PROGRAM LISTING (list programs included in this core funding)**

## CORE DECISION ITEM

<b>Department</b> _____	<b>Budget Unit</b> _____
<b>Division</b> _____	
<b>Core -</b> _____	

**4. FINANCIAL HISTORY**

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	0	0	0	0
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	0	0	N/A
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

**NOTES:**

## NEW DECISION ITEM FORM - INSTRUCTIONS

### 1. AMOUNT OF REQUEST

Departments should detail the amount of the request in this section, which includes a summary table (as shown in the following example) that breaks out the total new decision item request by funding source and budget class. It also includes the number of FTE and amount of fringe benefits by funding source. Departments do not need to provide detail on specific "other funds" other than listing the "other fund" names and numbers below the summary table. A second summary table with Governor Recommendations must be included when the budget request with Governor Recommendations is printed in January.

The fringe benefits are noted in this table for informational purposes. Fringe benefits are still budgeted in House Bill 5 except for certain fringe benefits budgeted directly to MoDOT, Highway Patrol and Conservation. The fringe benefits figures in this table are calculated using formulas that reference a fringe benefit rate that is included on the top right of the budget form (outside of the print area). Departments with different fringe benefit rates should change that figure to reflect their fringe benefits expenses. Fringe rates for overtime are different than the fringe rate for regular personal service appropriations.

Departments should not have to enter any numbers into this table as the Excel spreadsheet automatically pulls the numbers from data entered into section 5 of the form. There are only two things departments should have to enter in this section.

- 1) Departments should list below the table the fund names and fund numbers for any "other funds" requested.
- 2) If departments are requesting "Es" (estimateds) on their appropriations, they should enter an "E" into the column to the right of the total column and footnote at the bottom of the table the specific fund(s) for which "Es" are being requested.

FY 2012 Budget Request				
	GR	Federal	Other	Total
PS	500,000	500,000	1,000,000	2,000,000
EE	1,000,000	250,000	0	1,250,000
PSD	0	0	0	0
TRF	0	0	2,000,000	2,000,000
<b>Total</b>	<b>1,500,000</b>	<b>750,000</b>	<b>3,000,000</b>	<b>5,250,000</b>
 FTE	 5.00	 5.00	 11.50	 21.50

<b>Est. Fringe</b>	248,800	248,800	497,600	995,200
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Lottery Proceeds Fund (0291)

### 2. CATEGORIZATION OF REQUEST

This section allows the department to indicate the category (ies) the new decision item falls under. The purpose of this section is to allow readers to easily identify the type of decision item they are



considering for funding. Departments should check the category(ies) that best fit the new decision item request.

- New legislation should be checked for requests based on legislation passed by the General Assembly.
- New program refers to a request for a new initiative or program. If the new program was legislatively authorized, the new legislation category should also be checked.
- Fund switch refers to situations where you have core cut one funding source and are asking for it to be replaced with a different fund.
- Federal mandate refers to a new decision requested because of a federal requirement or mandate.
- Program expansion should be checked for any new decision items that enhance or expand a current program.
- Cost to continue refers to a new decision item request that is needed to maintain or continue funding of an item from the previous fiscal year. The cost to continue box should not be checked for requests to expand a program. The program expansion category should be checked for such requests. A common cost to continue request would be for the cost to continue funding of a supplemental request. Cost to continue requests could also occur when an item is funded for only part of the year during the current fiscal year.
- GR pick-up refers to a new decision item request that arises because the original funding source is no longer available and general revenue funding is necessary to continue the program.
- Space request should be checked for any real estate requests. Departments do not need to fill out sections 6 (performance measures) or 7 (strategies) for space requests.
- Equipment replacement should be checked for any requests to replace equipment, including vehicles and office equipment. Departments do not need to fill out sections 6 (performance measures) or 7 (strategies) for equipment replacement requests.
- Pay plan should be checked for any pay plan requests, including cost of living and within grade requests. Departments do not need to fill out sections 4 (detailed assumptions), 5 (request break down), 6 (performance measures), or 7 (strategies) for pay plan requests.
- The other category can be used for any decision items that don't fit into the previously listed categories. If the other category is checked, departments should add a brief description of the category of decision item being requested on the line provided.

### **3. WHY IS THIS FUNDING NEEDED?**

Use this section to provide a specific explanation of what is being requested (what the decision item entails) and why the new funding is needed. Explain the specific problem, issue, or concern this item is intended to address. "Problem" normally means a department is unable to serve the public adequately or has determined a better way to do so. Simply saying the department does not have enough money would not be an appropriate problem statement. More appropriate statements might be "50,000 Missourians are currently homeless," or "The department's 20-year-old licensing system prevents quick turn-around for license applications and renewals."

Departments should tailor their explanations in this section based on the type of decision item request they categorized it as in section 2 (categorization of request).

- For requests based on new legislation, departments should include the statutory authorization for the request.
- For new programs, departments should explain the requested program, how the idea for the program was generated, and why the program is needed.
- For fund switches, departments should provide details on the specific fund and amounts cut along with the reason for switching the funding source.
- For federal mandates, departments should provide a detailed description of the federal mandate, including any statutory references.
- For program expansions, departments should explain the current program and why an expansion is needed.
- For cost to continue requests, departments should explain the supplemental or other item that is necessitating the cost to continue.
- For GR pick-ups, departments should explain the origination of the program, the reason for the loss of the original funding source, and why the program should be continued.
- For space requests, departments should detail why they need additional space, how much space is needed, where the space is needed, and how many FTE are involved.
- For equipment replacement requests, departments should explain the status of the current equipment and why replacement equipment is needed. If replacement vehicles are requested, the department should note if the replacement has been approved by the state fleet manager.
- For pay plan requests, departments should explain the type of pay plan being requested (cost of living adjustment, within grade request, etc.) and the methodology used to calculate the pay plan amounts. Additional detail should be included if the pay plan request is different from the standard requests detailed in the budget instructions.

#### **4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT**

For new decision items, budget analysts and members of the General Assembly that review agency budgets need to understand how the request has been put together and often need to do calculations for various alternative approaches. In this section, therefore, departments should describe the detailed calculations and assumptions that have been used to derive the request. Departments should explain how they determined that the requested number of FTE were appropriate. Data sources or standards should be cited so budget analysts can review the department's methodology. Departments should detail any alternatives that were considered (such as outsourcing or automation). If the new decision item request is based on new legislation, explain if the request does or does not match the fiscal note. If it does not match, explain why. Where necessary, explain the rationale for fund splits. Departments should also detail which portions of their request are one-time requests, and how those amounts were calculated.

## **5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE**

In this section, departments should provide a detailed breakdown of the new decision item request. Expense and equipment, program distribution costs and transfers should be broken down by budget object class (both the code number and description). Personal service costs should also be identified by job class. Requests should be broken down by general revenue, federal, and other funds. FTE should be broken out by funding source and job class as well. One-time costs should be identified by object class, job class, and fund source in both the request column and the one-time column. A second table breaking down the Governor Recommendations must be included when the budget request with Governor Recommendations is printed in January.

## **6. PERFORMANCE MEASURES**

Departments should include a limited number of significant, pertinent performance measures for each new decision item request. Departments are encouraged to use charts and graphs when possible. When charts or graphs are included, the data should also be included, either in a separate table or in the chart or graph. To the extent possible, departments should include actual performance data for the previous three fiscal years, projected performance for the current fiscal year, and targeted performance for the upcoming two fiscal years. In some instances, particularly for new programs, there will not be any prior or current year performance measurement data. In these cases, departments should just include targeted performance for the upcoming two fiscal years. If a new decision item request has an associated core, departments should separately identify projected performance with and without the additional funding. Comparative data (from other states, the United States, or the private sector) should be included whenever possible. The number of measures should be limited to six or fewer. Measures are broken out into four categories: effectiveness, efficiency, clients served, and customer satisfaction.

- a. **Effectiveness** – Departments should include at least one measure of effectiveness for each new decision item. An effectiveness measure is a measure of the program's success or impact. Effectiveness measures demonstrate what a department hopes to achieve if a particular decision item is funded. Some examples of different types of effectiveness measures include: return on investment, reduction in risk factors, change in behavior, compliance with standards and regulations, proportion of clients or customers showing improved well-being, and success in a targeted population.
- b. **Efficiency** – Departments should include at least one measure of efficiency for each new decision item. An efficiency measure is a measure of the ratio of outputs to inputs. Efficiency measures target how departments can produce a good or deliver a service with the least amount of expense and time and with the least number of errors. Common efficiency measures include cost per unit measures (how much did it cost to produce the product or deliver the service), cycle times (how long did it take to produce the product or deliver the service), and accuracy rates (how many units of the product or service were produced without error; with no rework required).
- c. **Number of Clients/Individuals Served** – Departments should include a measure of the number of clients or individuals served, if applicable.
- d. **Customer Satisfaction** – Departments should include a measure of customer satisfaction, if available.

## **7. STRATEGIES**

Departments should use this section to identify the strategies, or specific courses of action, they intend to pursue through this decision item. Strategies are undertaken in order to accomplish the performance targets. Performance measurements target what your department will accomplish; a strategy indicates how these targets will be achieved.

**NEW DECISION ITEM**  
**RANK: \_\_\_\_\_ OF \_\_\_\_\_**

<b>Department</b> _____	<b>Budget Unit</b> _____
<b>Division</b> _____	
<b>DI Name</b> _____	<b>DI#</b> _____

**1. AMOUNT OF REQUEST**

FY 2012 Budget Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: \_\_\_\_\_

FY 2012 Governor's Recommendation				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: \_\_\_\_\_

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

## NEW DECISION ITEM

RANK: \_\_\_\_\_ OF \_\_\_\_\_

<b>Department</b> _____	<b>Budget Unit</b> _____
<b>Division</b> _____	
<b>DI Name</b> _____	<b>DI#</b> _____

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)**

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM  
RANK: \_\_\_\_\_ OF \_\_\_\_\_

Department _____	Budget Unit _____									
Division _____										
DI Name _____	DI# _____									
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	
							0	0.0		
							0	0.0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0		0
							0			
							0			
							0			
Total EE	0		0		0		0			0
Program Distributions							0			
Total PSD	0		0		0		0			0
Transfers							0			
Total TRF	0		0		0		0			0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0		0

**NEW DECISION ITEM**  
**RANK:** \_\_\_\_\_ **OF** \_\_\_\_\_

<b>Department</b> _____	<b>Budget Unit</b> _____
<b>Division</b> _____	
<b>DI Name</b> _____	<b>DI#</b> _____

**6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)**

**6a. Provide an effectiveness measure.**

**6b. Provide an efficiency measure.**

**6c. Provide the number of clients/individuals served, if applicable.**

**6d. Provide a customer satisfaction measure, if available.**

NEW DECISION ITEM  
RANK: \_\_\_\_\_ OF \_\_\_\_\_

Department _____	Budget Unit _____
Division _____	
DI Name _____	DI# _____

**7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:**

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**Estimated Fringe Benefit Contribution Rates  
(not applicable for judges)**

	<b>FY 2012</b>		<b>FY 2011</b>
<b>For Estimation Uses Only</b>	<b>Personal Service</b>	<b>Overtime Calculation</b>	<b>Supple- mental</b>
SOCIAL SECURITY	7.65%	7.65%	7.65%
RETIREMENT-MOSERS	14.50%	14.50%	13.81%
LONG-TERM DISABILITY-MOSERS	0.495%	0.495%	0.495%
BASIC LIFE INSURANCE (ACTIVES)-MOSERS	0.33%	0.33%	0.33%
BASIC LIFE INSURANCE (RETIREEES)-MOSERS	0.115%	0.115%	0.115%
DEFERRED COMPENSATION-MDCIP	0.00%	0.00%	0.00%
MEDICAL INSURANCE (ACTIVES)-MCHCP	26.20%	0.00%	23.36%
MEDICAL INSURANCE (RETIREEES)-MCHCP	4.80%	0.00%	4.28%
OPEB	0.00%	0.00%	0.00%
UNEMPLOYMENT COMPENSATION	0.27%	0.00%	0.16%
WORKERS' COMPENSATION	<u>1.29%</u>	<u>0.00%</u>	<u>1.45%</u>
<b>TOTAL</b>	<b>55.65%</b>	<b>23.09%</b>	<b>51.65%</b>

## SUPPLEMENTAL NEW DECISION ITEM REQUESTS

Supplemental requests should be limited to those programs and services with a significant change in circumstance. All supplemental requests are entered in the BRASS system and submitted to Budget and Planning by October 1<sup>st</sup> in the same manner as the normal operating budget requests. These requests should be submitted on the Supplemental New Decision Item Form.

### INSTRUCTIONS

1. Use the Supplemental New Decision Item Form. **These forms are included in a packet for the Legislature; therefore, for the sake of consistency, do not make changes to the forms.**
2. The instructions for completing the Supplemental New Decision Item Form are the same as the instructions for completing the New Decision Item Form with the following exceptions:
  - No ranking is required.
  - The original Fiscal Year 2011 House Bill Section should be noted, if applicable.
  - If FTE are requested, include the number of positions associated with these FTE. (See below for example of this calculation.)
  - If FTE are requested, also include the number of months needed for these positions.
  - No categorization of the supplemental is required. (Box 2 on the new decision item request form)
  - Box 4 on the new decision item request form should include the entire supplemental request as a one-time cost. Any ongoing costs would need to be requested as a separate cost-to-continue Fiscal Year 2012 new decision item.
  - The requested amount should be the entire amount needed. Budget & Planning will adjust the recommended amount to reflect release of Governor's reserve if that is part of the Governor's recommendation.

### Calculating Positions and FTE

1. POSITIONS – The number of positions is the actual number of people you plan to hire. For example, if the request is for 3 research analysts, the number of positions is 3.
2. FTE – The number of FTE is the annualized number of positions requested. For example, if the request is for 3 research analysts for 6 months, the number of FTE would be 1.50 FTE or 3 positions for ½ a year ( $3 \text{ positions} \times \text{six months} \div 12 \text{ months}$  (or  $3 \times 6/12 = 1.50 \text{ FTE}$ ). If the request is for 16 research analysts for 3 months, the number of FTE would be 4, or 16 positions for ¼ of a year ( $16 \times 3/12 = 4$ ).

# SUPPLEMENTAL NEW DECISION ITEM

<b>Department</b> _____	<b>Budget Unit</b> _____
<b>Division</b> _____	
<b>DI Name</b> _____ <b>DI#</b> _____	<b>Original FY 2011 House Bill Section, if applicable</b> _____

## 1. AMOUNT OF REQUEST

FY 2011 Supplemental Budget Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE                      0.00              0.00              0.00              0.00  
 POSITIONS              0              0              0              0

NUMBER OF MONTHS POSITIONS ARE NEEDED: \_\_\_\_\_

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: \_\_\_\_\_

FY 2011 Supplemental Governor's Recommendation				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE                      0.00              0.00              0.00              0.00  
 POSITIONS              0              0              0              0

NUMBER OF MONTHS POSITIONS ARE NEEDED: \_\_\_\_\_

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: \_\_\_\_\_

## 2. WHY IS THIS SUPPLEMENTAL FUNDING NEEDED? INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

## SUPPLEMENTAL NEW DECISION ITEM

<b>Department</b> _____	<b>Budget Unit</b> _____
<b>Division</b> _____	
<b>DI Name</b> _____	<b>DI#</b> _____
<b>Original FY 2011 House Bill Section, if applicable</b> _____	

**3. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? How many positions do the requested FTE equal and for how many months do you need the supplemental funding? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why.)**

**4. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	0
							0	0.0	0
<b>Total PS</b>	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		0
							0		0
							0		0
<b>Total EE</b>	0		0		0		0		0
Program Distributions							0		0
<b>Total PSD</b>	0		0		0		0		0
Transfers							0		0
<b>Total TRF</b>	0		0		0		0		0
<b>Grand Total</b>	0	0.0	0	0.0	0	0.0	0	0.0	0

**SUPPLEMENTAL NEW DECISION ITEM**

<b>Department</b> _____			<b>Budget Unit</b> _____						
<b>Division</b> _____									
<b>DI Name</b> _____		<b>DI#</b> _____	<b>Original FY 2011 House Bill Section, if applicable</b> _____						
	<b>Gov Rec GR DOLLARS</b>	<b>Gov Rec GR FTE</b>	<b>Gov Rec FED DOLLARS</b>	<b>Gov Rec FED FTE</b>	<b>Gov Rec OTHER DOLLARS</b>	<b>Gov Rec OTHER FTE</b>	<b>Gov Rec TOTAL DOLLARS</b>	<b>Gov Rec TOTAL FTE</b>	<b>Gov Rec One-Time DOLLARS</b>
<b>Budget Object Class/Job Class</b>									
							0	0.0	0
							0	0.0	0
<b>Total PS</b>	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		0
							0		0
							0		0
<b>Total EE</b>	0		0		0		0		0
Program Distributions							0		0
<b>Total PSD</b>	0		0		0		0		0
Transfers							0		0
<b>Total TRF</b>	0		0		0		0		0
<b>Grand Total</b>	0	0.0	0	0.0	0	0.0	0	0.0	0

### SUPPLEMENTAL NEW DECISION ITEM

Department _____		Budget Unit _____	
Division _____			
DI Name _____	DI# _____	Original FY 2011 House Bill Section, if applicable _____	
<b>5. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with &amp; without additional funding.)</b>			
<b>5a. Provide an effectiveness measure.</b>		<b>5b. Provide an efficiency measure.</b>	
<b>5c. Provide the number of clients/individuals served, if applicable.</b>		<b>5d. Provide a customer satisfaction measure, if available.</b>	

## SUPPLEMENTAL NEW DECISION ITEM

Department	Budget Unit
Division	
DI Name	Original FY 2011 House Bill Section, if applicable
DI#	

## **6. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:**

## PROGRAM DESCRIPTION FORM - INSTRUCTIONS

### HEADER

If programs are funded through multiple core appropriations, departments may use the template shown below in the header of those programs' Program Description Forms. The template lists the various appropriations that fund the program and also lists the general revenue, federal, other, and total planned current year funding for each of those appropriations. (Such Program Description Forms may be included behind each Core Decision Item Form that partially funds the program, with that particular core's funding and the total funding clearly visible while the other core appropriations are shaded.) The example below is the Program Description Form for the Director's Office portion of the program.

Program is found in the following core budget(s):									
	Director's Office	SPHL	Admin	CHIME	CLPHS	EHCDP	DCH	DSSR	TOTAL
GR	27,254	31,691	10,151	25,312	4,766	38,177	40,825		178,176
FEDERAL				1,661,511					1,661,511
OTHER				50,000				397,098	447,098
TOTAL	27,254	31,691	10,151	1,736,823	4,766	38,177	40,825	397,098	2,286,785

#### 1. WHAT DOES THIS PROGRAM DO?

Departments should include a brief explanation of the program.

#### 2. WHAT IS THE AUTHORIZATION FOR THIS PROGRAM?

Departments should include any federal or statutory authorization for the program. Include the federal program number, if applicable.

#### 3. ARE THERE FEDERAL MATCHING REQUIREMENTS?

Departments should state whether or not the program has federal matching requirements. If there are, explain them in detail.

#### 4. IS THIS A FEDERALLY MANDATED PROGRAM?

Departments should state whether or not the program is federally mandated. If it is, explain the mandate in detail.

#### 5. PROVIDE ACTUAL EXPENDITURES FOR THE PRIOR THREE FISCAL YEARS AND PLANNED EXPENDITURES FOR THE CURRENT FISCAL YEAR.

Using the chart included in the form, departments should show the actual program expenditures for the prior three fiscal years and the current year planned expenditures. Departments should enter the data into cells B3 to E6 in the second worksheet of the Excel Program Description Form spreadsheet. The chart on the Program Description Form will pick up those numbers and populate the chart. In order to ensure consistency across agencies, departments should not change the chart other than adjusting the scale (this can be done by right clicking the y axis, selecting "format axis" and "scale").

For programs funded through multiple core appropriations, the chart should include the total program funding rather than the funding for just that core's portion of the program. For such programs, the



totals included in the header's table should match the planned current year expenditures in this section's chart.

## **6. WHAT ARE THE SOURCES OF THE "OTHER" FUNDS?**

If the program is funded through other funds, departments should list the fund names and fund numbers of those funds.

## **7. PERFORMANCE MEASURES**

Departments should include a limited number of significant, pertinent performance measures for core programs. Departments are encouraged to use charts and graphs when possible. When charts or graphs are included, the data should also be included, either in a separate table or in the chart or graph. Departments should include previously projected versus actual performance data for the previous three fiscal years, projected performance for the current fiscal year, and targeted performance for the upcoming two fiscal years. The projected level should be the amount departments said they would achieve for the specified fiscal year in that year's budget request. If the projections were based on decision items that were either not funded or only partially funded, departments may modify the projections accordingly. Footnote any such modifications. Do not modify or "update" projections to bring them into line with actual performance. The intent is to compare what happened with what departments said would happen. Comparative data (from other states, the United States, or the private sector) should be included whenever possible. The number of measures should be limited to six or fewer. Measures are broken out into four categories: effectiveness, efficiency, clients served, and customer satisfaction.

- a. Effectiveness** – Departments should include at least one measure of effectiveness. An effectiveness measure is a measure of the program's success or impact. Effectiveness measures demonstrate what a department hopes to achieve if a particular program is funded. Some examples of different types of effectiveness measures include: return on investment, reduction in risk factors, change in behavior, compliance with standards and regulations, proportion of clients or customers showing improved well-being, and success in a targeted population.
- b. Efficiency** – Departments should include at least one measure of efficiency. An efficiency measure is a measure of the ratio of outputs to inputs. Efficiency measures target how departments can produce a good or deliver a service with the least amount of expense and time and with the least number of errors. Common efficiency measures include cost per unit measures (how much did it cost to produce the product or deliver the service), cycle times (how long did it take to produce the product or deliver the service), and accuracy rates (how many units of the product or service were produced without error; with no rework required).
- c. Number of Clients/Individuals Served** – Departments should include a measure of the number of clients or individuals served, if applicable.
- d. Customer Satisfaction** – Departments should include a measure of customer satisfaction, if available.

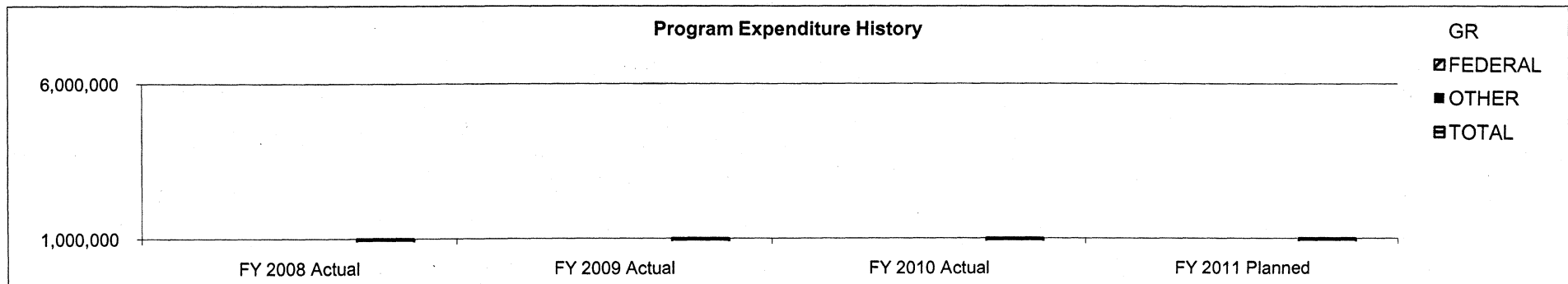
## PROGRAM DESCRIPTION

Department

<b>Program Name</b>
---------------------

**Program is found in the following core budget(s):**

1. What does this program do?
2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)
3. Are there federal matching requirements? If yes, please explain.
4. Is this a federally mandated program? If yes, please explain.
5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



- 6. What are the sources of the "Other " funds?**

## PROGRAM DESCRIPTION

**Department****Program Name****Program is found in the following core budget(s):****7a. Provide an effectiveness measure.****7b. Provide an efficiency measure.****7c. Provide the number of clients/individuals served, if applicable.****7d. Provide a customer satisfaction measure, if available.**

## **STATE AUDITOR'S REPORTS, OVERSIGHT EVALUATIONS AND MO SUNSET ACT REPORTS**

Section 33.270 RSMo. requires that budget submissions include information on the most recent reports done by the State Auditor, evaluations done by the Oversight Division of the Committee on Legislative Research, and Missouri Sunset Act reports. Include reports released over the past three years. Agencies must complete the attached form for applicable programs.

1. Program Name – List the name of the program or the division.
  2. Type of Report – Indicate if the report is an Audit Report, Oversight Evaluation or a Sunset Act Report.
  3. Date Issued – The date the report was issued.
  4. Website – The website address where the report can be located.
- 

Sections 23.250 to 23.298 RSMo. require that new programs created after August, 2003 must sunset within six years of their creation and must be reauthorized by the General Assembly. The Committee on Legislative Research is charged with reviewing programs. Complete one form listing all the agency programs subject to the Missouri Sunset Act.

1. Program – List the name of the program.
2. Statutes – Indicate the statutes that establish the program, including sunset language.
3. Sunset Date – The month and year the program will sunset without General Assembly action.
4. Review Status – Indicate if public hearings and/or reviews have occurred or are scheduled.

## State Auditor's Reports and Oversight Evaluations

Program or Division Name	Type of Report	Date Issued	Website

**Programs Subject to Missouri Sunset Act**

<b>Program</b>	<b>Statutes Establishing</b>	<b>Sunset Date</b>	<b>Review Status</b>

## **PERSONAL SERVICE AND EXPENSE AND EQUIPMENT FLEXIBILITY**

Flexibility is very helpful in achieving the results desired by the Governor, the General Assembly, and Missouri citizens. The General Assembly approved flexibility between personal service and expense and equipment, as well as flexibility between divisions and between certain house bill sections in the Fiscal Year 2011 budget. Agencies interested in retaining their current flexibility or increased flexibility should work closely with Budget and Planning to develop clearly articulated rationale and justification for this request. Agencies should use the Excel form and process described below for requesting budget flexibility. Please also provide to Budget and Planning a comprehensive list of all flexibility requests with your October 1 budget submission (electronic is acceptable).

Flexibility must be requested each year, even if approved in the prior year. Therefore, agencies must complete the Flexibility Request Form to justify and seek approval to continue any flexibility that was received for Fiscal Year 2011 and to request any new flexibility. Separate appropriation numbers will be assigned to personal service appropriations and to expense and equipment appropriations in case the flexibility is not approved. If the flexibility is approved, agencies may transfer authority between the appropriations upon approval from the Division of Budget and Planning. For example, if 20 percent flexibility is allowed between personal services and expense and equipment, up to 20 percent of the personal service appropriation may be transferred and used for expense and equipment. Or, up to 20 percent of the expense and equipment appropriation may be transferred and used for personal services. Agencies should reallocate funds between all flexible appropriations (PS, EE, divisional, sectional, etc.) to reflect anticipated Fiscal Year 2012 expenditures in case flexibility for the appropriations is not approved.

### **Documentation and Presentation Requirements**

1. Agencies must complete the Flexibility Request Form to document the request and provide justification. The Flexibility Request Form should be placed behind the associated Core Decision Form in the agency's budget submission.
2. Agencies must publicly present the request to the House Appropriations Committee, House Budget Committee, and Senate Appropriations Committee as part of their budget presentation.
3. The House Budget Committee and Senate Appropriations Committee must approve any request directing staff to write appropriations bills with flexibility.
4. If flexibility is approved, agencies are required to submit a quarterly report to the Chair of the Budget Committee, the Chair of the appropriate House Appropriations Committee, the Chair of the Senate Appropriations Committee, and their Budget and Planning analyst on how the flexibility has been used during the quarter. The quarterly reports are to be submitted no later than 15 calendar days after the close of the given quarter even if the agency has not used any flexibility during that quarter.
5. Flexibility decisions are for a single appropriation year. Extensions may be approved on a year by year basis with proper justification and approval of the General Assembly.

Note: As departments are also asked to submit a list of all estimated or "E" appropriations to Budget and Planning, some departments find it simpler to report both "E" and flexibility reports on one form. An example of such a form follows.

## FLEXIBILITY REQUEST FORM

<b>BUDGET UNIT NUMBER:</b>	<b>DEPARTMENT:</b>	
<b>BUDGET UNIT NAME:</b>	<b>DIVISION:</b>	
<b>1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.</b>		
<b>DEPARTMENT REQUEST</b>		
<b>2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.</b>		
<b>PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED</b>	<b>CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED</b>	<b>BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED</b>
<b>3. Please explain how flexibility was used in the prior and/or current years.</b>		
<b>PRIOR YEAR EXPLAIN ACTUAL USE</b>	<b>CURRENT YEAR EXPLAIN PLANNED USE</b>	



# FY 2012 Estimated Appropriations and Flexibility Requests

DEPARTMENT									
HB	Approp	APPROP NAME	FUND	FUND	FY 11 AMT	ESTIMATED APPROP		FLEXIBILITY	
						FY 11	FY 12 Requested	FY 11	FY 12 Requested
02.005	0537	DIV OF GENERAL ADMIN PS-0101	0101	GR	\$1,965,162			25%	25%
02.005	2294	DIV OF GENERAL ADMIN E&E-0101	0101	GR	\$57,706			25%	25%
02.005	0538	DIV OF GENERAL ADMIN PS-0105	0105	FED	\$993,940			25%	25%
02.005	2296	DIV OF GENERAL ADMIN E&E-0105	0105	FED	\$698,699		E	25%	25%
02.005	4573	DESE-FEDERAL STIMULUS-0934	0934	FED	\$0	E	E		

## **INFORMATION TECHNOLOGY DECISION ITEMS**

Departments and agencies that are a part of the Information Technology consolidation must work with the Information Technology Services Division (ITSD) in the Office of Administration in the development of decision items that include information technology services and equipment. Requests for new decision items will be in the Department's budget for Fiscal Year 2012 and copies of those decision items sent to ITSD on October 1. Ongoing funds that receive final approval will be transferred to the Information Technology Services Division in Fiscal Year 2012. Any ongoing funds received in Fiscal Year 2011 for IT-related expenditures should be transferred out, and will be transferred in by ITSD in Fiscal Year 2012.

Agencies not part of the statewide consolidation that are considering requests for new projects are required to submit information to ITSD by September 1. This will allow ITSD to verify that the state architecture standards are met. If you have questions about whether your decision item qualifies for this process please contact Doug Young (526-7746). For decision items submitted to ITSD, the agencies must have a Missouri certified project manager that will be assigned to manage the project, or include costs to pay for contracting for a certified project manager. Agencies must also include language in their request addressing how the project will be developed in compliance with the State's enterprise architecture as administered by ITSD. In addition, departments should submit a risk management plan to ITSD. ITSD may request additional information, if needed, to fully assess the project concept and its implications.

ITSD is responsible for continuing project risk assessment/oversight on all large information technology projects. Agencies must include in their budget requests for such large projects a four percent assessment to pay for the Oversight Program costs using the Missouri Project Oversight Program methodology. Contact Doug Young or Arlan Holmes (751-1537) if you have any questions about the program or the assessment.

Please submit an electronic copy of all information technology new decision item requests to Budget and Planning.

## VEHICLE REQUEST INSTRUCTIONS

Section 37.450 RSMo. establishes the Fleet Management Program with the purpose of improving fleet management practices of the state. The Fleet Management Program administers the state's vehicle fleet, pre-approves passenger vehicle purchases, and monitors agency compliance with the State Vehicle Policy. This process ensures vehicles under the control of the State are acquired, assigned, used, replaced, and maintained in the most efficient and effective manner to conduct state business. If you have any questions regarding the Fleet Management Program, please contact the State Fleet Manager, Cindy Dixon, at [cindy.dixon@oa.mo.gov](mailto:cindy.dixon@oa.mo.gov).

In addition to the New Decision Item Form, the attached New Vehicle Request Form must be completed for any vehicle requests. The New Vehicle Request Form must be submitted electronically to Budget and Planning and the State Fleet Manager.

Requests for sedans should assume cost estimates for a four door mid-size sedan unless specific justification is provided for some other class of sedan. Requests for pickup trucks should assume a ½ ton pickup unless additional justification is provided. Requests for SUVs must include additional justification as to why the SUV is necessary as opposed to another, less costly, more fuel efficient vehicle classification.

The Vehicle Request form is available on Budget and Planning's web site (<http://www.oa.mo.gov/bp/index.htm>), and an electronic copy of the form will be forwarded. Please contact Pamela McQuary (751-2345), in the Division of Budget and Planning, if you do not receive the electronic copy. The first worksheet on the form is for vehicles as an expansion to the fleet and the second worksheet is for replacement vehicles. The third worksheet contains information about vehicle categories that may be useful.

Requests for new or replacement vehicles should be made using agency specific new decision item numbers. Agency vehicle requests may be aggregated as department-wide requests.

Please submit an electronic copy of all vehicle (replacement and additions to the fleet) new decision item requests to Budget and Planning.

## DEPARTMENT BUDGET REQUEST FOR EXPANSION VEHICLE

Department	
Division	
Fiscal Year	2012

Fund Name	# Vehicles	Fund #	Amount
General Revenue			\$0
Federal			\$0
Other			\$0
Total	0		\$0

## Instructions

- 1.) Include one row of data below for each vehicle requested.
- 2.) Email to OA/Budget & Planning
- 3.) Email to State Fleet Manager at [cindy.dixon@oa.mo.gov](mailto:cindy.dixon@oa.mo.gov)

[illegible]

## DEPARTMENT BUDGET REQUEST FOR REPLACEMENT VEHICLE

<b>Department</b>	
<b>Division</b>	
<b>Fiscal Year</b>	<b>2012</b>

## Instructions

- 1.) Include one row of data below for each vehicle requested.
- 2.) Email to OA/Budget & Planning
- 3.) Email to State Fleet Manager at [cindy.dixon@oa.mo.gov](mailto:cindy.dixon@oa.mo.gov)

Fund Name	# Vehicles	Fund #	Amount
General Revenue			\$0
Federal			\$0
Other			\$0
<b>Total</b>	<b>0</b>		<b>\$0</b>

[illegible]

<b>Category</b>	<b>Sedan Subcategory</b>	<b>Patrol Car Subcategory</b>	<b>Van Subcategory</b>	<b>Light Duty Truck</b>	<b>SUV Subcategory</b>
Sedan	Compact	Crown Victoria	Minivan (7 pax)	Compact 4x2 Reg Cab	Mid, 4x4
Patrol Car	Mid	Impala	Cargo minivan	Compact 4x2 Ext Cab	Full, 4x4
Van	Full	Tahoe	12 Pax	Compact 4x4 Reg Cab	Hybrid, 4x4
SUV		Charger	15 Pax	Compact 4x4 Ext Cab	
Light Duty Truck		Magnum		1/2 ton 4x2, Reg Cab	
Medium Duty Truck				1/2 ton, 4x2, Ext Cab	
Heavy Duty Truck				1/2 ton, 4x4, Reg Cab	
				1/2 ton, 4x4, Ext Cab	
				1/2 ton 4x2, Reg Cab, Alt Fuel	
				1/2 ton, 4x2, Ext Cab, Alt Fuel	
				1/2 ton, 4x4 Reg Cab, Alt Fuel	
				1/2 ton, 4x4 Ext Cab, Alt Fuel	
				3/4 ton, 4x2, Reg Cab	
				3/4 ton, 4x2, Ext Cab	
				3/4 ton, 4x4 Reg Cab	
				3/4 ton, 4x4 Ext Cab	

## FUEL INFLATION REQUEST GUIDELINES

1. Supplemental requests

Departments may elect to make a single request for fuel needs, department-wide. Use the standard supplemental form and refer to instructions, above.

2. FY 2012 fuel inflation requests

Fuel inflation requests should be categorized as cost to continue. Expansion of a program or activities that will result in additional fuel consumption should be requested using a standard new decision item number. Fuel inflation requests may be aggregated as a department-wide request.

3. Explanation of requests

Under section 4, departments should indicate the gallons of fuel used during Fiscal Year 2010, and the amount paid. If possible, provide this information by fuel type (i.e. diesel, regular motor fuel, E85 fuel). FY 2012 requests should also separately indicate any anticipated increase in consumption attributable to new staff and/or vehicles added in FY 2011. Section 6 should contain, to the extent available, information about: fuel efficiency averages (miles per gallon) by vehicle type; annual fleet fuel consumption (by fuel type, if available); annual fleet miles traveled; and average miles traveled per specific function (e.g. site visit). Under section 7, indicate what steps are being taken, considered, or planned to reduce fuel consumption.

4. Comprehensive list of fuel requests

Agencies with fuel inflation requests in more than one division/or budget unit should also complete the Fiscal Year 2012 Fuel Inflation Request. The form should be submitted electronically to Budget and Planning.

FY 2012 Fuel Request												
Division	FY 2009 expd \$	FY 2009 gallons	avg. cost/gal	FY 2010 expd \$	FY 2010 gallons	avg. cost/gal	FY 2011 expd \$ estimate	FY 2011 Gallons estimate	avg. cost/gal	FY 2012 expd \$ requested	FY 2012 Gallon estimate	avg. cost/gal
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	0	0	#DIV/0!	\$0	0	#DIV/0!	\$0	0	#DIV/0!	0	0	#DIV/0!
TOTAL	0	0		0	0		0	0		0	0	



## EXPENSE AND EQUIPMENT GUIDELINES

### Suggested Standardized Budget Factors

The following information may be useful as you prepare expense and equipment requests. The table "Expense and Equipment Guidelines for New Staff" identifies the unit cost of expense and equipment items often associated with requests for new staff positions. The other table provides cost estimates for a variety of equipment items. These guidelines are not mandated caps, since agencies may have unique needs, nor are they entitlements. As with all items, requests for expense and equipment funding must be justified on a case-by-case basis.

### Expense and Equipment Guidelines for New Staff

	Regular	Systems Furniture
Desk	\$497	
Chair	\$379	\$379
Side chair (1)	\$139	\$139
Systems Furniture		\$3,838
File Cabinet (1 four drawer)	\$555	
Calculator	\$34	\$34
Desktop Computer with 19 inch Monitor	\$645	\$645
<b>Subtotal One-Times</b>	<b>\$2,249</b>	<b>\$5,035</b>
Office Supplies	\$332	\$332
<b>Total</b>	<b>\$2,581</b>	<b>\$5,367</b>

## Equipment Guidelines

### Vocational Enterprises System Furniture:

#### MVE Systems Furniture Estimate

8' x 8' cubical \$3,838

Includes: work surface, overhead organizer,  
task light and two drawer file (MVE)

#### Telecommunications Relocations

PBX (wiring/phone not included)	\$200 per station
Key system (wiring/phone not included)	\$175 per station
Single line system (wiring/phone not included)	\$60 per station
Voice/data wiring (twisted four pair cable)	\$425 per station

#### Additional Guidelines

Physical move costs of FTE (tele- communications relocations not included)	\$275 per FTE
Janitorial/Trash	\$1.24 per square foot
Utilities	\$1.80 per square foot

**Vehicle Estimates (Model Year 2011):**

These are cost estimates for model year 2011 based upon anticipated price changes to the model year 2010 vehicle prices which the State currently has on contract.

**Passenger Cars:**

Make	Model	Model Yr. 2011 Estimated Price
Ford	Focus (Compact, 4-Door Sedan)	\$13,281.42
Dodge	Avenger (Mid-Size, 4-Door Sedan, Alternative Fuel)	\$17,005.56
Chevrolet	Impala (Full Size, 4-Door Sedan, Alternative Fuel)	\$17,876.89
Ford	Fusion Hybrid (Mid-Size, 4-Door Sedan, Hybrid)	\$25,369.44

**Passenger/Cargo Vans:**

Make	Model	Model Yr. 2011 Estimated Price
Dodge	Grand Caravan	\$19,556.61
Dodge	Grand Caravan Cargo	\$18,284.56
Chevrolet	Express 12 Passenger Van	\$20,288.94
Ford	Econoline Cargo Van	\$16,231.26
Ford	Econoline 15 Passenger Van	\$22,148.28

**Light Duty Trucks and Sport Utility Vehicles:**

Make	Model	Model Yr. 2011 Estimated Price
Chevrolet	Colorado (Compact Truck 4x2 Regular Cab)	\$14,901.01
Chevrolet	Colorado (Compact Truck 4x2 Extended Cab)	\$15,815.65
Chevrolet	Colorado (Compact Truck 4x4 Standard Cab)	\$17,433.78
Chevrolet	Colorado (Compact Truck 4x4 Extended Cab)	\$18,873.72
Dodge	Dakota (Mid-Size, 4x4, Extended Cab, Alt. Fuel)	\$19,002.47
Ford	F150 (1/2 Ton, 4x2 Regular Cab)	\$14,329.98
Ford	F-150 (1/2 Ton, 4x2, Extended Cab)	\$16,827.96
Ford	F150 (1/2 Ton, 4x4 Regular Cab)	\$17,486.31
Ford	F150 (1/2 Ton, 4x4, Extended Cab)	\$19,636.02
Chevrolet	Silverado 1500 Flex Fuel (1/2 Ton, 4x2 Regular Cab, Alternative Fuel)	\$15,968.09
Chevrolet	Silverado 1500 Flex Fuel (1/2 Ton, 4x2 Extended Cab, Alternative Fuel)	\$19,030.28
Chevrolet	Silverado Flex Fuel (1/2 Ton, 4x4 Standard Cab, Alternative Fuel)	\$18,144.48
Chevrolet	Silverado 1500 Flex Fuel (1/2 Ton 4x4, Extended Cab, Alternative Fuel)	\$20,832.78
Chevrolet	Silverado 2500 (3/4 Ton, 4x2, Regular Cab)	\$18,088.86
Chevrolet	Silverado 2500 (3/4 Ton, 4x2, Extended Cab)	\$20,512.45
Chevrolet	Silverado 2500 (3/4 Ton, 4x4 Regular Cab)	\$20,526.87
Chevrolet	Silverado 2500 (3/4 Ton 4x4 Extended Cab)	\$22,847.46
Chevrolet	HHR (Sport Utility, Front Wheel Drive, Alt. Fuel)	\$16,691.15
Jeep	Compass (Sport Utility Vehicle, 4x4)	\$14,195.36
Ford	Escape (Sport Utility Vehicle, 4x4)	\$19,639.08
Ford	Explorer (Sport Utility Vehicle, 4x4)	\$22,276.80
Ford	Escape Hybrid (Hybrid Sport Utility Vehicle, 4x4)	\$29,077.14

**Patrol Cars:**

Make	Model	Model Yr. 2011 Estimated Price
Ford	Crown Victoria	\$25,558.14
Chevrolet	Impala	\$19,598.84
Chevrolet	Tahoe	\$24,095.82
Dodge	Charger	\$22,099.68

**Desktop Computers:**

- \$517 Intel Core 2 Duo Processor, 2GB DDR2 Dual Channel Memory, 160GB Hard Drive, Microsoft Windows 7 Professional, DVD-ROM Drive, Sound Card & Internal Speaker, Integrated 10/100/1000 Ethernet Onboard NIC, No Monitor, 3 yr. Next Business Day On-Site Warranty, Energy Star 5
- \$671 Intel Core 2 Duo Processor, 4GB DDR Dual Channel Memory, 160GB Hard Drive, Microsoft Windows 7 Professional, DVD+/-RW Drive, Sound Card & Internal Speaker, Integrated 10/100/1000 Ethernet Onboard NIC, No Monitor, 3 yr. Next Business Day On-Site Warranty, Energy Star 5
- \$128 19" LCD Widescreen Flat-Panel Monitor Purchased With System, With Non-Height Adjustable Stand

**Laptop Computers:**

- \$1,467 Tablet PC: Intel Core 2 Duo Processor, 2GB DDR2 Memory, 80GB Hard Drive, Microsoft Windows 7 Professional, 12" Widescreen Display, Integrated Video Card, 56k Integrated Modem, Integrated 10/100 Ethernet with Wake on LAN, Integrated Wireless 802.11 b/g/n, 3 yr. Next Business Day On-Site Warranty.
- \$1,127 Mobile Notebook: Intel Core 2 Duo Processor, 2GB DDR2 Memory, 80GB Hard Drive, Microsoft Windows 7 Professional, 12" Widescreen Display, Integrated Video Card and Sound Card, V.92 56k Integrated Modem, Integrated 10/100 Ethernet with Wake on LAN, Integrated Wireless 802.11 b/g, 3 yr. Next Business Day On-Site Warranty.
- \$902 Intel Core 2 Duo Processor, 2GB DDR2 Memory, 160GB Hard Drive, Microsoft Windows 7 Professional, 15" Widescreen Display, DVD/CD-ROM Combo Drive, Integrated Video Card, V.92 56k Integrated Modem, Integrated 10/100/1000 Ethernet Wake on LAN, Integrated Wireless 802.11 b/g/n, 3 yr. Next Business Day On-Site Warranty.
- \$1697 Intel Core 2 Duo Processor, 4GB DDR2 Memory, 160GB Hard Drive, Microsoft Windows 7 Professional, 17" Display, DVD/CD-RW Drive, Integrated Video Card, V.92 56k Integrated Modem, Integrated 10/100/1000 Ethernet with Wake on LAN, Integrated Wireless 802.11 b/g/n, 3 yr. Next Business Day On-Site Warranty.

## STATEWIDE REAL ESTATE INSTRUCTIONS

The Statewide Real Estate budget instructions are detailed below. Statewide Real Estate is an annual budget. The development of a six-year space plan will continue. Regional rental rates will continue to be used for budgeting purposes for New Decision Items based upon Fiscal Year 2011 rates. The Division of Facilities Management, Design and Construction (DFMDC) will largely develop the real estate budget, except for the items detailed below as still being an agency responsibility (see # 2 below). DFMDC staff will complete all BRASS entry.

### ITEMS OF SIGNIFICANCE

1. Annual Budget – Real estate funds will be appropriated on an annual basis. All requests submitted in October 2010 will include necessary funding for department real estate requirements for Fiscal Year 2012. DFMDC already has or soon will provide each department with a list of Fiscal Year 2012 real estate leases.
2. Deadlines – The deadlines below indicate when information is due to DFMDC. The Statewide real estate budget is due to Budget and Planning by October 1<sup>st</sup> as required by state statute. DFMDC has been working with agencies to develop the Fiscal Year 2012 budget. Your agency's budget must be finalized and submitted to Robin Rayl in DFMDC by September 1<sup>st</sup>.

ITEM	RESPONSIBLE FOR FORM PREPARATION	RESPONSIBLE FOR BRASS ENTRY	DEADLINES
1. Cores & Expiring Leases	DFMDC	DFMDC	September 1 <sup>st</sup>
2. FY11 New FTE and related systems furniture	DFMDC	B&P	December or as necessary
3. Systems Furniture	DFMDC	DFMDC	September 1 <sup>st</sup>
4. Other Decision Items	Department	DFMDC	September 1 <sup>st</sup>
5. Transfers			
In and out of operating budgets	Department	Department	September 1 <sup>st</sup> (in coordination with DFMDC)
In and out of HB 13	DFMDC	DFMDC	September 1 <sup>st</sup> (in coordination with Departments)

3. Six-Year Plan – The Division of Facilities Management, Design and Construction is charged with developing an ongoing office space planning process (format is attached). Agencies need to provide long-term space needs to DFMDC. To ensure that all funding requirements are adequately foreseen, each department is to submit a six-year plan, which must include the following:
  - Program elimination/downsizing/co-location by location for each of the fiscal years of the six year plan; given recent budget trends, there have been substantial FTE reductions across state government. Agencies need to be prepared to consider co-locations with other agencies, relocations and combinations of existing staff within owned and leased space and be able to communicate these future space needs/ideas to the Division of Facilities Management, Design and Construction;
  - Significant changes in program operations that could potentially affect use of the facility and;
  - Program expansion/new FTE requirements by location for each fiscal year of the six-year plan.

4. Core and New Decision Item Forms – The Division of Facilities Management, Design and Construction will prepare and submit the core and new decision item forms for all core, expiring lease, new FTE, utilities/janitorial costs, and systems furniture requests. Agencies are responsible for development of the new decision item form for any other new decision items.

“Other Decision Items” include items that do not fall under expiring leases, new FTE or systems furniture categories (e.g. special-purpose facilities, or more space without a corresponding increase in FTE). Multiple items should not be requested using the same new decision item form. All “Other Decision Item” requests should be submitted on separate new decision item forms. As noted above, agencies must submit this information to the Division of Facilities Management, Design and Construction by September 1st.

Agencies are responsible for reviewing each real estate location and verifying the funding source(s) and split(s). If reallocations are needed, please submit any changes to Robin Rayl in the DFMD. C.

### **RANKINGS**

House Bill 13 leasing decision items for Fiscal Year 2012 will fall into one of the following categories.

- 001 Core;
- 002 Expiring Leases;
- 003 New FTE;
- 004 Systems Furniture;
- 005 Other New Decision Items

If you have any questions about the real estate budget instructions or process please contact Robin Rayl (751-6839) or Lisa Cavender (751-7029) in the Division of Facilities Management, Design and Construction.

5. BRASS Data Entry - With the exception of transfers in and out of operating budgets, all BRASS work will be done by the Division of Facilities Management, Design and Construction. Hard copies of requests are not considered final until all information is entered into BRASS.
6. Regional Rental Rates – For budgeting purposes the following regional rates will be used for new decision items: Metro, \$13.15; Out-state, \$9.20; Large City, \$10.00; or St. Louis County, \$14.75.
7. Janitorial & Utility Rates – For budgeting purposes the following rates will be used for new decision items for janitorial, \$1.24 per square foot, and utilities, \$1.80 per square foot.
8. Lease Actions For Existing Contracts – The Division of Facilities Management, Design and Construction is recommending lease extensions at most locations. If an agency requests a bid, written justification for the bid, including a space analysis, must be submitted to the Division of Facilities Management, Design and Construction.
9. New FTE – Any need for additional leased space for new staff will be evaluated jointly by the Divisions of Facilities Management, Design and Construction and Budget and Planning. Funding for space for new FTE will be requested only if OA verifies that space does not exist to house the new staff in existing leased locations or state owned facilities. Should a need for additional new leased space exist based solely on the recommendation of new FTE for your department, the Division of Budget and Planning will request sufficient funding in the real estate budget. Your department must submit a space analysis that supports the need for additional space. Of course, should new FTE be recommended for your department, they should be housed, when possible, in a state-owned building before requesting leased space.
10. Systems Furniture – If systems furniture is required for **new FTE**, funding will be requested in House Bill 13 in the same manner as detailed in #9, above. The need for systems furniture will

be evaluated jointly by the Divisions of Facilities Management, Design and Construction and Budget and Planning. Systems furniture will be requested for an existing lease or new lease action only in special circumstances in which cost savings are evident.

**STATEWIDE LEASING - SIX YEAR PLANNING DOCUMENT**

AGENCY:

ORGANIZATION:

<u>Lease #</u>	<u>Facility Location (City/Address)</u>	<u>FTE 2011</u>	<u>FTE 2012</u>	<u>FTE 2013</u>	<u>FTE 2014</u>	<u>FTE 2015</u>	<u>FTE 2016</u>	<u>Proposed Changes in Program Delivery</u>	<u>Comments</u>

## **CAPITAL IMPROVEMENT KEY DATES**

### **Agencies (excluding Higher Education)**

1. July 15-August 15--FMDC organizes and prioritizes packaged requests and meets with agencies for review.
2. August 15- September 15-- agencies review packaged request reports, assign department priorities and send their responses back to the CI Planning Unit.
3. September 15 -October 1--FMDC personnel perform final reviews of requests with input from agency personnel and then perform budget analysis for inclusion in FMDC's recommendations to Budget & Planning.
4. October 1-15--FMDC staff evaluate budget requests prior to submission to Budget & Planning.
5. October 15--FMDC submits recommendation for six-year plan to Budget & Planning.

### **Higher Education**

1. July 15--each institution submits two hard copies and an electronic copy to CBHE. CBHE compiles requests into a single database and forwards to FMDC and Budget and Planning.
2. July 15-October 1--CBHE reviews, organizes and prioritizes request and sends recommendations to the CI Planning Unit.
3. October 1-15--FMDC staff evaluate budget recommendations and analyze for inclusion in CI recommendations submitted to Budget and Planning.
4. October 15--FMDC submits recommendation for six-year plan to Budget & Planning.



## REAPPROPRIATIONS PROCESS

The Fiscal Year 2012 reappropriations process will include a more thorough review of all requests to reappropriate funds. Budget and Planning will work with departments regarding federal stimulus appropriations (House Bill 2016). Budget and Planning and the Division of Facilities Management, Design and Construction (DFMDC) will review all other reappropriation requests that will be needed in Fiscal Year 2012. No appropriations funded from federal budget stabilization funds will be considered for reappropriation since those funds must be expended on or before June 30, 2011.

Appropriations included in House Bills 17 and 22 from Fiscal Year 2010 or House Bill 2016 from Fiscal Year 2011 will not automatically be reappropriated.

- House Bill 17 – Reappropriations – 2 year bill covering July 1, 2009 through June 30, 2011.
- House Bill 22 – Capital Improvements – 2 year bill covering July 1, 2009 through June 30, 2011.
- House Bill 2016 – Federal Stimulus – 1 year bill covering July 1, 2010 through June 30, 2011.

Projects will be reviewed to determine if they can be completed by the end of Fiscal Year 2011. DFMDC will contact agencies to review the status of projects and ongoing expenditures. Agencies must provide an explanation regarding any projects that will not be completed by the end of Fiscal Year 2011. Projects that may fall into this category include the following:

1. Projects placed in expenditure restriction
2. Items that are dependent on other events occurring first
3. Timing delays or a problem has arisen that was not anticipated
4. Projects that will take multiple years.

## Fund Financial Summary

### General Information

Sections 33.240 and 33.250 RSMo require that revenue and expenditures for each fund for each year be detailed. The form is set up in multiple excel sheets. Departments will enter most data into the sheet titled "data". This sheet will allow you to enter information at the appropriation number and revenue source level. The sheet titled "form" is a summary sheet and is linked to the "data" sheet. You will not need to reenter data. It will be typed in one sheet or the other, not both. Only the "form" sheet will be printed and submitted. The entire file should be emailed to your Budget and Planning, House, and Senate analysts and to OA Accounting ([OACAFR@oa.mo.gov](mailto:OACAFR@oa.mo.gov)). Departments are asked to provide information about their budget year request if they are requesting money from a fund that another agency administers. This does not apply to funds that OA administers, such as general revenue or the federal budget stabilization funds (2000, 2018, 2082).

### Detailed Instructions for the Data Sheet

#### Prior Year (Fiscal Year 2010)

##### Reconcile to Reports (1)

Reconciliation to the June 30 Cash Balance – **OPTIONAL**

1. **June 30 Cash Balance** - enter the reported June 30<sup>th</sup> cash balance for FY 2009 using either the OFN17R1M (Monthly Fund Cash Activity Report) or the F100 (Balance Sheet Report) in MOBIUS.
2. **Lapse Period Spending** - enter lapse period spending. See data warehouse instructions under "Appropriations" below.
3. **Misc Payables** - enter any miscellaneous payables. See Misc Payables under Fund Operations below for details.
4. **Other Adjustments** – enter any other adjustments as needed.
5. **Beginning Cash Balance** – this is a formula based upon the information entered above.

#### Fund Operations

1. **Ending Lapse Period Cash Balance** - enter the cash balance after the lapse period. The F100 report in MOBIUS will contain the necessary information. Select the lapse period ending F100 report for FY 2009 for the applicable fund (7/31/2009 12:00:00 PM).
2. **Misc Payables** - enter the amount of any miscellaneous payables from the Inception to Date column. See the Liabilities, Reserves and Fund Balances section of the F100 report. These payables are for expenditures that posted to an appropriation but the cash was not paid out until the next fiscal year.
3. **Other Adjustments** - enter the amount of any other adjustments as needed.
4. **Beginning Cash Balance** – this is a formula based upon the information entered above.

#### Receipts

1. **Prior Year Actual** - enter actual receipts by revenue source code. For some funds, there may be a more descriptive code used in SAM II for explaining the type of revenue. In those cases, departments may group revenue by something other than revenue source code. If a code other than revenue source code is used, the name will need to be modified.
2. **Transfer and Transfer Name** – enter the actual amount received from appropriated transfers by appropriation number.

Below are instructions to obtain actual receipts and transfers in from a data warehouse query:

1. Select the Financial Data Warehouse
2. Go to Revenues/Receivables

3. Choose View Reports
4. Choose Standard Reports
5. Choose Budgetary Basis Revenue by Accounting Distribution
6. Select the following data:
  - Budget Fiscal Year - ALL
  - Fiscal Year – 2010
  - Fiscal Month – ALL
  - Select the applicable fund number
  - Group By Revenue Source
  - Display Option 8 –Sum of options 1, 2, 3, 4, 5, and 6 excluding Deferred Revenues.
  - In addition to receipts, this option includes transfers into the fund.
3. **Total Receipts** – this is a formula adding receipts plus transfers.
4. **Total Resources Available** – this is a formula adding beginning cash balance and total receipts.

### Appropriations

1. **Prior Year Approp** – enter the prior year appropriated amounts by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.

Biennial appropriations require adjustments depending on if the prior year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

For a biennial appropriation and the prior year is an even fiscal year (1st year of biennium), enter the amount appropriated for the biennium. Step 3 explains the adjustment necessary for the biennial appropriation during the first year of the biennium. For a biennial appropriation and the prior year is an odd fiscal year (2nd year of biennium), calculate the difference between the amount appropriated for the biennium minus any spending from the first year of the biennium to determine the amount to enter into this column.

2. **Prior Year Actual** – enter the prior year actual spending by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.
3. **Prior Year Biennial/Reapprop Adjustments** – Biennial appropriations require adjustments depending on if the prior year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

For a biennial appropriation and the prior year is an even fiscal year (1st year of biennium), enter the following formula: the Prior Year Actual column minus the Prior Year Approp column. This is necessary to adjust the biennial appropriation amount for the first year of the biennial. For a biennial appropriation and the prior year is an odd fiscal year (2nd year of biennium), no adjustment is necessary unless the biennial appropriation is reappropriated. If the biennial appropriation is reappropriated, enter the amount that was reappropriated as a negative number.

4. **Prior Year Adjusted Approp** – this is a formula adding the Prior Year Approp column plus the Prior Year Biennial/Reapprop Adjustments column.

Below are instructions to obtain appropriation amounts and expenditures from a data warehouse query:

1. Select the Financial Data Warehouse
2. Go to Appropriations
3. Choose Create Reports
4. Select the following data:
  - Budget Fiscal Year – 2010
  - Fiscal Year – 2010 (users will need to also run the query using ALL to make sure lapse period documents posted correctly in the data warehouse.)
  - Select the applicable fund number
  - Group by House Bill, Appropriation, and Multi-Year Indicator
  - Display Options: Current Appropriation, Transfer In, Transfer Out, Expended YTD, and Code Descriptions

Note: If you are trying to reconcile to the June 30<sup>th</sup> Cash Balance report and need lapse period spending, select Budget Fiscal Year - 2009, Fiscal Year – 2009 and also "Expended Monthly" under display options.

**Budget Balance** - this is a formula based upon total resources available minus total appropriations.

#### **Adjustments**

1. **Unexpended Appropriation** – for prior year appropriations, this is formula based upon total appropriated amount minus the total actual spending. Nothing needs to be entered in the prior year actual column.
2. **Other Adjustments** – enter any other adjustments as needed.

**Ending Cash Balance** – this is a formula based upon budget balance plus unexpended appropriation. This amount carries forward to the next fiscal year.

#### **Fund Obligations**

1. **Ending Cash Balance** – this is equal to the ending cash balance from the above section.
2. **Outstanding Projects** - enter the amount of unappropriated obligations against the fund. For example, if a local wastewater construction project has been approved, but will not use current appropriation authority, enter that amount here. There are very few agencies that have any such obligations and need to complete this information.
3. **Cash Flow Needs** - since many funds do not receive new revenue before payments must be made, the agency should estimate the amount of the cash balance that will be needed for cash flow purposes.
4. **Unobligated Cash Balance** – this is a formula based upon the information entered above.

#### **Current Year (Fiscal Year 2011)**

##### **Reconcile to Reports (2)**

Reconciliation to June 30 Cash Balance – **OPTIONAL**

1. **June 30 Cash Balance** - enter the reported June 30<sup>th</sup> cash balance for FY 2010 using either the OFN17R1M (Monthly Fund Cash Activity Report) or the F100 (Balance Sheet Report) in MOBIUS.
2. **Lapse Period Spending** - enter lapse period spending. See data warehouse instructions under "Appropriations" below.
3. **Misc Payables** - enter any miscellaneous payables from the F100 report using the Inception to Date column.
4. **Other Adjustments** – enter any other adjustments as needed.
5. **Beginning Cash Balance** – this is a formula based upon the information entered above.

## Fund Operations

1. **Beginning Cash Balance** – this is a formula based upon the previous fiscal year's ending cash balance.

## Receipts

1. **Current Year Approp** - enter estimated receipts by revenue source code. For some funds, there may be a more descriptive code used in SAM II for explaining the type of revenue. In those cases, departments may group revenue by something other than revenue source code. If a code other than revenue source code is used, the name will need to be modified.
2. **Transfer and Transfer Name** – enter the appropriated amount to be transferred by appropriation number.
3. **Total Receipts** - this is a formula adding receipts plus transfers.
4. **Total Resources Available** – this is a formula adding beginning cash balance and total receipts.

## Appropriations

1. **Current Year Approp** - enter the current year appropriated amounts by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.

Biennial appropriations require adjustments depending on if the current year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

For a biennial appropriation and the current year is an even fiscal year (1<sup>st</sup> year of the biennium), enter the amount appropriated for the biennium. Step 2 explains the adjustment necessary for the biennial appropriation during the first year of the biennium. For a biennial appropriation and the current year is an odd fiscal year (2<sup>nd</sup> year of the biennium), enter a zero in this column. Step 2 explains the adjustment necessary for the biennial appropriation during the second year of the biennium.

2. **Current Year Biennial/Reapprop Adjustments** – Biennial appropriations require adjustments depending on if the current year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

For a biennial appropriation and the current year is an even fiscal year (1<sup>st</sup> year of biennium), enter the planned spending for the 2<sup>nd</sup> year of the biennium as a negative number. This is necessary to adjust the biennial appropriation amount for the first year of the biennial. For a biennial appropriation and current year is an odd fiscal year (2<sup>nd</sup> year of biennium), enter the amount from the Prior Year Biennial/Reapprop Adjustments column as a positive number.

3. **Increases to Estimateds & Supps** – enter any estimated increases or supplementals by appropriation, including appropriated transfers in.
4. **Current Year Adjusted Approps** – this is a formula based upon the information entered above.

Below are instructions to obtain appropriation amounts from a data warehouse query:

1. Select the Financial Data Warehouse
2. Go to Appropriations
3. Choose Create Reports
4. Select the following data:
  - Budget Fiscal Year – 2011 (for biennial appropriations, you will also need to run the query using 2010 to account for any appropriation adjustments.)
  - Fiscal Year – 2011 (users will need to also run the query using ALL to make sure lapse period documents posted correctly in the data warehouse.)
  - Select the applicable fund number
  - Group by House Bill, Appropriation, and Multi-Year Indicator
  - Display Options: Current Appropriation, Transfer In, Transfer Out, Expended YTD, and Code Descriptions

Note: If you are trying to reconcile to the June 30<sup>th</sup> Cash Balance report and need lapse period spending, select Budget Fiscal Year - 2010, Fiscal Year – 2010 and also "Expended Monthly" under display options.

**Budget Balance** - this is a formula based upon total resources available minus total appropriations.

#### **Adjustments**

1. **Unexpended Appropriation** – if an agency chooses to estimate lapse, enter the estimated lapse amount.
2. **Other Adjustments** – enter any other adjustments as needed.

**Ending Cash Balance** – this is a formula based upon budget balance plus unexpended appropriation. This amount carries forward to the next fiscal year.

#### **Fund Obligations**

5. **Ending Cash Balance** – this is equal to the ending cash balance from the above section.
6. **Outstanding Projects** - enter the amount of unappropriated obligations against the fund. For example, if a local wastewater construction project has been approved, but will not use current appropriation authority, enter that amount here. There are very few agencies that have any such obligations and need to complete this information.
7. **Cash Flow Needs** - since many funds do not receive new revenue before payments must be made, the agency should estimate the amount of the cash balance that will be needed for cash flow purposes.
8. **Unobligated Cash Balance** – this is a formula based upon the information entered above.

#### **Budget Year (Fiscal Year 2012)**

##### **Fund Operations**

1. **Beginning Cash Balance** – this is a formula based upon the previous fiscal year's ending cash balance.

##### **Receipts**

1. **Dept Request & Gov's Rec** - enter estimated receipts by revenue source code. For some funds, there may be a more descriptive code used in SAM II for explaining the type of revenue. In those cases, departments may group revenue by something other than revenue source code. If a code other than revenue source code is used, the name will need to be modified.
2. **Transfer and Transfer Name** – enter the estimated amount to be transferred by appropriation number.
3. **Total Receipts** – this is a formula adding receipts plus transfers.

4. **Total Resources Available** – this is a formula adding beginning cash balance and total receipts.

#### **Appropriations**

1. **Dept Request and Gov's Rec** - enter the requested appropriated amounts by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.

Biennial appropriations require adjustments depending on if the budget request year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

For a biennial appropriation and the budget year request is an even fiscal year (1<sup>st</sup> year of the biennium), enter the amount requested for the biennium. Step 2 explains the adjustment necessary for the biennial appropriation during the first year of the biennium. For a biennial appropriation and the budget year request is an odd fiscal year (2<sup>nd</sup> year of the biennium), enter a zero in this column. Step 2 explains the adjustment necessary for the biennial appropriation during the second year of the biennium.

2. **Budget Year Biennial/Reapprop Adjustments** – Biennial appropriations require adjustments depending on if the current year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

For a biennial appropriation and the budget year request is an even fiscal year (1<sup>st</sup> year of biennium), enter the planned spending for the 2<sup>nd</sup> year of the biennium as a negative number. This is necessary to adjust the biennial appropriation amount for the first year of the biennial. For a biennial appropriation and the budget fiscal year is an odd fiscal year (2<sup>nd</sup> year of biennium), enter the amount from the Current Year Biennial/Reapprop Adjustments column as a positive number.

**Budget Balance** - this is a formula based upon total resources available minus total appropriations.

#### **Adjustments**

3. **Unexpended Appropriation** – if an agency chooses to estimate lapse, enter the estimated lapse amount.
4. **Other Adjustments** – enter any other adjustments as needed.

**Ending Cash Balance** – this is a formula based upon budget balance plus unexpended appropriation. This amount carries forward to the next fiscal year.

#### **Fund Obligations**

9. **Ending Cash Balance** – this is equal to the ending cash balance from the above section.
10. **Outstanding Projects** - enter the amount of unappropriated obligations against the fund. For example, if a local wastewater construction project has been approved, but will not use current appropriation authority, enter that amount here. There are very few agencies that have any such obligations and need to complete this information.
11. **Cash Flow Needs** - since many funds do not receive new revenue before payments must be made, the agency should estimate the amount of the cash balance that will be needed for cash flow purposes.
12. **Unobligated Cash Balance** – this is a formula based upon the information entered above.

# STATE OF MISSOURI FUND FINANCIAL SUMMARY

DEPARTMENT: 0  
FUND NAME: 0  
FUND NUMBER: 0000

☐ Statute \_\_\_\_\_  
☐ Constitution \_\_\_\_\_

☐ Administratively Created  
☐ Interest Deposited To Fund

☐ Subject To Biennial Sweep  
☐ Subject to Other Sweeps (see notes)

	FY 2010 ADJUSTED APPROP	FY 2010 ACTUAL SPENDING	FY 2011 ADJUSTED APPROP	FY 2012 REQUESTED	FY 2012 GOVERNOR RECOMMEND
<b>FUND OPERATIONS</b>					
BEGINNING CASH BALANCE	0	0	0	0	0
RECEIPTS:					
REVENUE (Cash Basis: July 1 - June 30)	0	0	0	0	0
TRANSFERS IN	0	0	0	0	0
TOTAL RECEIPTS	0	0	0	0	0
TOTAL RESOURCES AVAILABLE	0	0	0	0	0
APPROPRIATIONS (INCLUDES REAPPROPS):					
OPERATING APPROPS	0	0	0	0	0
TRANSFER APPROPS	0	0	0	0	0
CAPITAL IMPROVEMENTS APPROPS	0	0	0	0	0
TOTAL APPROPRIATIONS	0	0	0	0	0
<b>BUDGET BALANCE</b>	0	0	0	0	0
UNEXPENDED APPROPRIATION *	0	0	0	0	0
OTHER ADJUSTMENTS	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	0	0	0	0	0
<b>FUND OBLIGATIONS</b>					
<b>ENDING CASH BALANCE</b>	0	0	0	0	0
OTHER OBLIGATIONS					
OUTSTANDING PROJECTS	0	0	0	0	0
CASH FLOW NEEDS	0	0	0	0	0
TOTAL OTHER OBLIGATIONS	0	0	0	0	0



**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

DEPARTMENT: 0  
FUND NAME: 0  
FUND NUMBER: 0000

<b>UNOBLIGATED CASH BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**FUND PURPOSE:**

**NOTES:**

\* Do not include in the Prior Year Actual column as doing so would double count lapse & reserve.

## TAX CREDIT ANALYSIS FORM INSTRUCTIONS

### General Information

Per 33.282.2 RSMo, each department authorized to offer deductions, exemptions, credits or other tax preferences shall submit the estimated amount of such tax expenditures for the fiscal year beginning July 1<sup>st</sup> of the following year and a cost/benefit analysis of such tax expenditures for the preceding fiscal year. The budget director will then submit the forms to the Senate Appropriations Committee and the chairman of the House Budget Committee by January 1<sup>st</sup> of each year. The Tax Credit Analysis Form will fulfill each department's statutory obligation. The completed forms (paper and electronic) are to be submitted by October 1.

### Instructions for Completing the Form

Use the form provided with these instructions and please do not modify the format. The General Assembly has requested as much consistency as possible, so the page headers and other format settings should be consistent. However, should more space be needed in text boxes, add rows in the corresponding places in the Excel sheet.

Please provide the most up-to-date information available when completing the form.

**Program name:** List name of tax credit/exemption, deduction program

**Department:** List department name. Do not use abbreviations.

**Date:** List the month and year submitted to the Division of Budget and Planning (i.e. October, 2009)

**Program category:** Choose the appropriate category for each tax preference, if applicable, using the categories established in 135.800-135.830 RSMo (SB 1099, 2004). See the following list of the categories. For the purposes of completing the tax credit analyses, Budget and Planning has assigned new tax credits to the appropriate categories. If the tax preference is not on the list of categories, fill in this box with N/A.

**Type:** Check the applicable type for this program. If "other" is checked, list the specific type of preference available under this program.

**Statutory authority:** Cite the authorizing statute reference(s).

**Applicable taxes:** List ALL taxes that are affected by the tax preference.

**Program description and eligibility requirements:** Give a brief description of the program, describing the eligibility requirements, the type of tax preference available, any limits to the program, etc.

**Explanation of how award is computed:** Check whether the tax preference is a discretionary or an entitlement program, and if discretionary, discuss the department's process for choosing recipients. Give a detailed description of the method used to calculate awards pursuant to the program.

**Program cap:** If there is a cap, indicate the type and amount of the cap. If the cap is cumulative, indicate the amount remaining.

**Explanation of cap:** Give a brief explanation of the cap and how it is applied.

**Explanation of expiration of authority:** Give a brief summary of any provisions that may affect the authority of this program, and cite appropriate statutes.

**Specific provisions:** Check all applicable provisions for the program. If the program has carry forward/back provisions, indicate the number of applicable years. Indicate if they are refundable and/or sellable/assignable and if there are additional federal deductions available similar to or related to this program. Add comments as necessary.

**Certificates issued:** If available, provide the total number of credits, deductions or exemptions issued during the fiscal years listed. Specifically, this amount includes any tax credit certificates awarded during the specified fiscal year.

**Projects:** If available, provide the number of projects for which a certificate was issued during the specified fiscal year. (This number may be the same as the number of certificates issued.)

**Amount Authorized:** List the amount authorized for the appropriate fiscal year. The amount authorized is equal to the amount of tax credits approved during the specified fiscal year.

**Amount Issued:** List the amount issued for the appropriate fiscal year. This amount includes any tax credit certificates awarded during the specified timeframe.

**Amount Redeemed:** List the amount redeemed for the appropriate fiscal year. For any refunds and income modifications, include these in the redeemed amount. Insert a footnote with details of the refunded and modified amounts.

**Amount Outstanding:** If possible, estimate the balance of outstanding credits at the close of the fiscal year just completed, over the life of the program. Amount outstanding is equal to the amount issued, less the amount redeemed, less any expired awards, since the inception of the program.

**Amount Authorized but Unissued:** Where applicable, estimate the amount of credits that have been authorized, but which have not yet been issued, but may still be issued in the future.

**Historical and Projected Information:** This graphic details program activity for the previous three fiscal years, and is driven by the table above. The scale of the graph can be adjusted if necessary. Data series that are not applicable can be deleted.

**Comments on Historical and Projected Information:** Add any clarifying comments necessary. For instance, discuss how the number of certificates issued relates to the number of projects.

#### BENEFIT/COST ANALYSIS

The benefit/cost analysis is integral to the evaluation of a program's effectiveness and value. While the diversity of the many tax preferences somewhat precludes an easy side-by-side comparison of tax preferences, the benefit/cost comparison provided for each program gives policymakers information necessary to make informed decisions relative to that particular program. This portion of the Tax Credit Analysis Form is designed to provide "hard" numbers related to state fiscal benefits and costs, but it also gives departments an opportunity to articulate the non-tangible gains that can't be quantified in monetary terms.

This form also allows departments to provide two versions of the benefit/cost analysis. Departments are required to calculate the first version, using data solely from the previous fiscal year (FY 2009), as mandated by 33.282 RSMo. IN ADDITION, and if applicable, provide a second version calculated over any combination of consecutive fiscal years chosen by the department. Frequently, the true fiscal benefits and costs are not represented in a single-year analysis; therefore departments may choose a timeframe greater than one fiscal year to demonstrate the actual benefits/costs that should be attributed to a particular program. The timeframe for this analysis should not be chosen arbitrarily, but should in some fundamental way relate to the program itself. For instance, if a program has a 5-year carry-forward provision, a 5-year timeframe may be suitable.

**Direct fiscal benefits:** Give the dollar amount of direct state fiscal benefits realized as a result of this program for the designated timeframe. Direct benefits may include items such as the increased state withholding taxes associated with new jobs created directly at the facility in question, or the new state sales taxes realized from purchases for construction for the project in question. These benefits can vary by program.

**Indirect fiscal benefits:** If known, give the dollar amount of indirect state fiscal benefits associated with this program for the designated timeframe. Indirect benefits may include items such as the increased state withholding taxes stemming from “spin-off” jobs that result from the project, or increased state sales tax receipts resulting from the expenditure of new wages. Also, indirect benefits may include any fiscal savings that occur as a result of the program. For instance, if a tax preference reduces the need for state spending, these savings could be considered an indirect fiscal benefit.

**Direct fiscal costs:** Give the dollar amount of direct state fiscal costs incurred as a result of this program for the designated timeframe. Direct costs include the amount redeemed during the specified timeframe, as well as personal service, expense, and fringe costs for staff dedicated to the program. The staff costs counted as “direct” costs would be those costs that an agency would not incur if the program did not exist. Do not duplicate direct staff costs on this form and your Program Descriptions Forms. Any such costs reported on the Tax Credit Analysis Form should be excluded from the Program Description Forms and vice versa.

**Indirect costs:** If known, please provide any indirect state fiscal costs incurred as a result of this program for the designated timeframe. In order to be consistent with guidance from the Interagency Planning Council, do not include indirect administrative costs.

**Other benefits:** Describe in detail any other benefits realized as a result of this program that may not be quantifiable as state fiscal benefits. Such “other” benefits may include improved community infrastructure or programs, improved environmental conditions, increased local tax revenues, the removal of blight, the availability of affordable housing or other resources, access to educational or training opportunities, or a host of other appropriate benefits.

**Derivation of benefits:** Give a detailed accounting of how the benefit amounts were calculated. For example, show the number of new jobs created and the estimated salaries to determine the new withholding taxes resulting from the program. If both temporary and permanent new jobs are created, indicate the number that are temporary and the number that are permanent. Be specific and provide information that will help the average lay reader understand your computations.

**Performance measure(s):** Departments should include a limited number of significant, pertinent performance measures. Departments are encouraged to use graphic information when possible. (If using graphics to represent performance measures, use the “Form Data Sheet” tab to input the supporting data. See the “Permanent New Jobs Created” graph for an example.) When available, departments should include previously projected versus actual performance data for the previous three fiscal years, projected performance for the current fiscal year, and targeted performance for the upcoming two fiscal years. The number of measures should be limited to four or fewer.

A list of tax credits, exemptions and deductions, follows. Please note this list may not be inclusive of all tax preferences. It may not include all changes to credits, exemptions, deductions or other tax preferences made in recent legislative sessions. Agencies authorized to offer tax deductions, exemptions, credits, or other tax preferences are responsible for submitting the applicable forms.

A blank Tax Credit Analysis Excel form and an example are available on Budget and Planning’s web site (<http://www.oa.mo.gov/bp/index.htm>), and an electronic copy of the form will be forwarded. Please contact Pamela McQuary (751-2345), in the Division of Budget and Planning, if you do not receive the electronic copy.

Tax Credit Categories defined in 135.800 RSMo  
(New tax credits have been assigned to categories by Budget  
and Planning)

### **Agricultural**

- Agricultural Product Utilization Contributor
- New Generation Cooperative Incentive\*
- Family Farm Livestock Loan
- Qualified Beef
- Wine And Grape Production

### **Business Recruitment**

- Business Facility
- Enterprise Zone\*\*
- Business Use Incentives For Large-Scale Development Programs (BUILD)
- Development
- Neighborhood Assistance\*
- Rebuilding Communities
- Film Production
- Enhanced Enterprise Zones
- Enhanced Enterprise Zones – Mega Project
- Missouri Quality Jobs

### **Community Development**

- Neighborhood Assistance\*
- Family Development Account
- Dry Fire Hydrant
- Transportation Development

### **Domestic and Social**

- Youth Opportunities
- Shelter For Victims Of Domestic Violence
- Senior Citizen Or Disabled Property Tax
- Special Needs Adoption
- Children In Crisis
- Peace Officer Surviving Spouse
- Maternity Home
- Residential Treatment Agency
- Pregnancy Resource Center
- Food Pantry
- Health Care Access Fund
- Residential Dwelling (Disabled Access)
- Shared Care

### **Entrepreneurial**

- Capital
- Certified Capital Company
- Seed Capital
- New Enterprise Creation
- Research
- Small Business Incubator
- Guarantee Fee
- New Generation Cooperative\*

### **Environmental**

- Charcoal Producer
- Wood Energy
- Qualified Alternative Fuel Vehicle Refueling Property

### **Financial And Insurance**

- Bank Franchise
- Bank Tax Credit For S Corporations
- Examination Fee
- Health Insurance Pool
- Life And Health Insurance Guaranty
- Property And Casualty Guaranty
- Self-Employed Health Insurance

### **Housing**

- Neighborhood Preservation
- Low Income Housing
- Affordable Housing

### **Redevelopment**

- Historic Preservation
- Brownfield Redevelopment
- Community Development Corporations
- Infrastructure
- Bond Guarantee
- Disabled Access
- New Market Equity Investment
- Distressed Areas Land Assemblage

### **Training and Educational**

- Community College New Jobs
- Community College Job Retention

\*Listed under multiple categories

\*\*Certain enterprise zone abatements ended in 2005

## Deductions, Exemptions, Credits and Other Tax Preferences

<u>Dept.</u>	<u>Program</u>	<u>Statutory Citation</u>
<b>DED</b>	Affordable Housing Assistance Tax Credit	32.105-32.125
	Bond Guarantee Tax Credit (MDFB)	100.286.7 & 100.297
	Brownfield Demolition Tax Credit	447.700-447.718
	Brownfield Jobs/Investment Tax Credit	447.700-447.718
	Brownfield Remediation Credits	447.700-447.718
	Capital Small Business Investment Credit	135.400-135.430
	Certified Capital Company (CapCo) Tax Credit	135.500-135.529
	Community Development Bank Tax Credit	135.400-135.430
	Community College Job Retention	178.764
	Community College New Jobs Training Bonds	178.892-178.896
	Development Tax Credit	32.105-32.125
	Distressed Areas Land Assemblage Tax Credit	99.1205
	Dry Fire Hydrant Tax Credit	320.093
	Enhanced Enterprise Zones	135.953
	Enhanced Enterprise Zones – Mega Projects	135.968
	Enterprise Zone Benefits	135.200-135.250
	Family Development Accounts	208.750-208.775
	Film Production Tax Credit	135.750
	Guarantee Fee Tax Credit	135.766
	Historic Preservation Tax Credit	253.545-253.559
	Infrastructure (Contribution) Tax Credit (MDFB)	100.286.6
	Missouri BUILD Bonds	100.700-100.850
	Missouri Low-Income Housing Tax Credit	135.350-135.363
	Missouri Quality Jobs	620.1875
	Mutual Fund	620.1350
	Neighborhood Assistance Program	32.100 - 32.125
	Neighborhood Preservation	135.535.1
	New Enterprise Creation Tax Credit	620.635-620.653
	New/Expanded Business Facility Tax Credit	135.100-135.150
	New Market Qualified Equity Investment Tax Credit	135.680
	Rebuilding Distressed Communities – Business Credits	135.530-135.535
	Rebuilding Distressed Communities – Employee Credits	135.530-135.535
	Research Expense Tax Credit	620.1039
	Rural Empowerment Zones	135.900-135.909
	Seed Capital Tax Credit	348.300-348.318
	Small Business Incubator Tax Credit	620.495
	Transportation Development Tax Credit	135.545
	Winery and Grape Growers Tax Credit	135.700
	Youth Opportunity and Violence Prevention Tax Credit	135.460

<b><u>Dept.</u></b>	<b><u>Program</u></b>	<b><u>Statutory Citation</u></b>
<b>DHSS</b>	Shared Care Tax Credit	660.053-660.055
	Health Care Access Fund Tax Credit	135.575, 191.1056
<b>Treasurer's Office</b>	Missouri Higher Education Savings Program (deduction)	166.435
<b>DIFP</b>	MO Life & Health Insurance Guaranty Assoc. Credit	376.745
	MO Property & Casualty Insurance Guaranty Assoc. Credit	376.774
	MO Examination Fee Credit	148.400
	State Health Insurance Pool	376.975
<b>DNR</b>	Charcoal Production Tax Credit	135.313
	Wood Energy Producers Credit	135.300
	Qualified Alternative Fuel Vehicle Refueling Property	135.710
<b>DOR</b>	Bank Franchise Tax Credit	148.064
	Bank Tax Credit for S Corporation Shareholders	143.471
	Children in Crisis Tax Credit	135.327
	Disabled Access for Homeowners	135.562
	Disabled Access Tax Credit for Small Business	135.490
	Food Pantry Tax Credit	135.647
	Homestead Preservation Tax Credit	137.106
	Long Term Care Tax Deduction	135.096
	Peace Officer Surviving Spouse Tax Credit	135.090
	Rolling Stock Tax Credit (2008 SB 711)	137.1018.4
	Senior Citizen Property Tax Relief	135.010-135.035
	Self-Employed Health Insurance Tax Credit	143.119
	Special Needs Adoption Tax Credit	135.325-135.327
<b>DSS</b>	Maternity Homes Credit	135.600
	Pregnancy Resource Center Tax Credit	135.630
	Residential Treatment Agency Tax Credit	135.1142
	Shelter for Victims of Domestic Violence	135.550
<b>Agriculture</b>	Agricultural Product Utilization Contributor Tax Credit	348.430
	Family Farm Livestock Loan And Tax Credit Program	348.500
	New Generation Cooperative Incentive Tax Credit	348.432
	Qualified Beef Tax Credit	135.679

## TAX CREDIT ANALYSIS

<b>Program Name:</b>					
<b>Department:</b>		<b>Contact Name &amp; No.:</b>			<b>Date:</b>
<b>Program Category:</b>			<b>Type: Tax Credit</b> ____ <b>Other (specify)</b> ____		
<b>Statutory Authority:</b>			<b>Applicable Taxes:</b>		
<b>Program Description and Eligibility Requirements:</b>					
<b>Explanation of How Award is Computed:</b> Entitlement ____ Discretionary ____					
<b>Program Cap:</b> Cumulative \$ ____ (remainder of cumulative cap) \$ ____ Annual \$ ____ None ____					
<b>Explanation of cap:</b>					
<b>Explanation of Expiration of Authority:</b>					
<b>Specific Provisions:</b> (if applicable) Carry forward ____ years Carry Back ____ years Refundable ____ Sellable/Assignable ____ Additional Federal Deductions Available ____					
<b>Comments on Specific Provisions:</b>					
	<b>FY 2008 ACTUAL</b>	<b>FY 2009 ACTUAL</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 (current year)</b>	<b>FY 2012 (budget year)</b>
Certificates Issued (#)	0	0	0	0	0
Projects (#)	0	0	0	0	0
Amount Authorized	\$0	\$0	\$0	\$0	\$0
Amount Issued	\$0	\$0	\$0	\$0	\$0
Amount Redeemed	\$0	\$0	\$0	\$0	\$0
EST. Amount Outstanding	N/A	N/A	\$0	N/A	N/A
EST. Amount Authorized but Unissued	N/A	N/A	\$0	N/A	N/A
<b>HISTORICAL AND PROJECTED INFORMATION</b>					
<div style="display: flex; align-items: flex-start;"> <div style="flex: 1;"> </div> <div style="flex: 0.2; text-align: right; padding-right: 10px;"> <p>■ FY 2008</p> <p>▤ FY 2009</p> <p>▥ FY 2010</p> <p>▧ FY 2011</p> <p>▨ FY 2012</p> </div> </div>					
<b>Comments on Historical and Projected Information:</b>					



## TAX CREDIT ANALYSIS

Program Name:

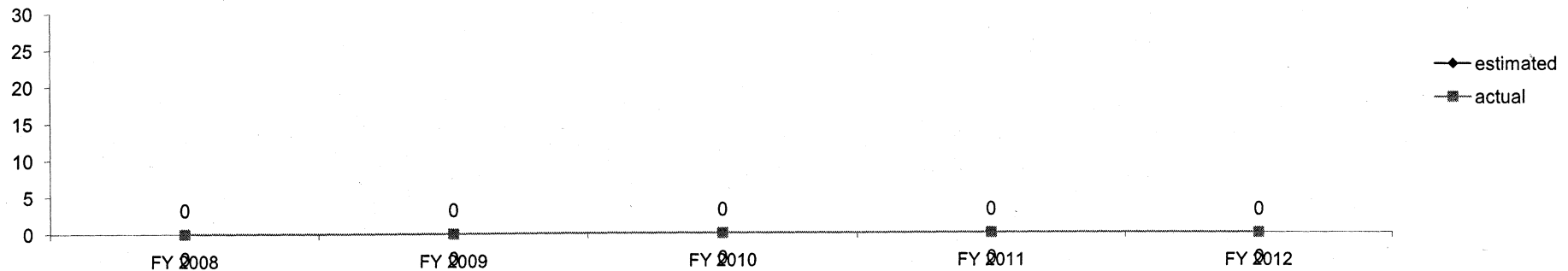
## BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2010 ACTIVITY	Other Fiscal Period (indicated time period)	Derivation of Benefits:
<b>BENEFITS</b>			
Direct Fiscal Benefits			
Indirect Fiscal Benefits			
<b>Total</b>			
<b>COSTS</b>			
Direct Fiscal Costs			
Indirect Fiscal Costs			
<b>Total</b>			
<b>BENEFIT: COST</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	

Other Benefits:

## PERFORMANCE MEASURE(S)

## Permanent New Jobs Created



Comments on Performance Measure:

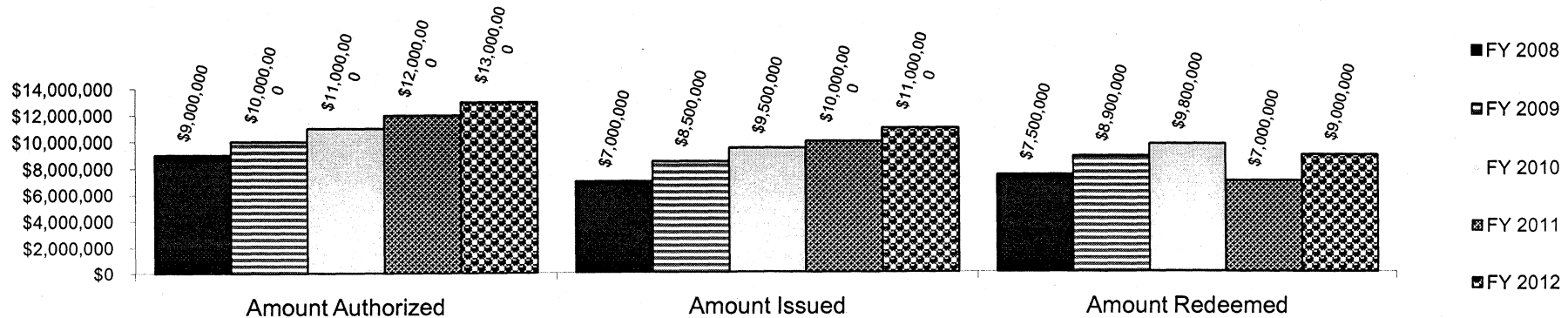
## TAX CREDIT ANALYSIS

### TAX CREDIT ANALYSIS

<b>Program Name:</b>	<b>Department:</b>	<b>Date:</b>
<b>Program Category:</b>	<b>Type:</b> Tax Credit _____ Other (specify) _____	
<b>Statutory Authority:</b>	<b>Applicable Taxes:</b>	
<b>Program Description and Eligibility Requirements:</b>		
<b>Explanation of How Award is Computed:</b> Entitlement _____ Discretionary _____		
<b>Program Cap:</b> Cumulative \$ _____ (remainder of cumulative cap) \$ _____ Annual \$ _____ None _____		
<b>Explanation of cap:</b>		
<b>Explanation of Expiration of Authority:</b>		
<b>Specific Provisions:</b> (if applicable) Carry forward _____ years Carry Back _____ years Refundable _____ Sellable/Assignable _____ Additional Federal Deductions Available _____		
<b>Comments on Specific Provisions:</b>		

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 (current year)	FY 2012 (budget year)
Certificates Issued (#)	30	40	45	50	50
Projects (#)	15	20	21	25	25
Amount Authorized	\$9,000,000	\$10,000,000	\$11,000,000	\$12,000,000	\$13,000,000
Amount Issued	\$7,000,000	\$8,500,000	\$9,500,000	\$10,000,000	\$11,000,000
Amount Redeemed	\$7,500,000	\$8,900,000	\$9,800,000	\$7,000,000	\$9,000,000
EST. Amount Outstanding	N/A	N/A	\$18,000,000	N/A	N/A

#### HISTORICAL AND PROJECTED INFORMATION



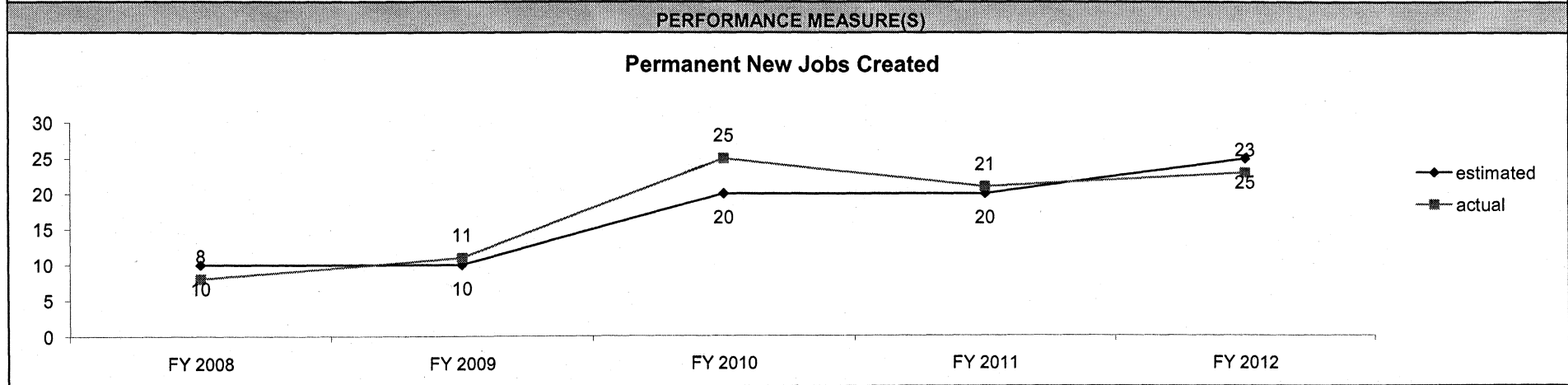
## TAX CREDIT ANALYSIS

<b>Program Name:</b>	<b>Department:</b>	<b>Date:</b>
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**Comments on Historical and Projected Information:**

BENEFIT: COST ANALYSIS (includes only state revenue impacts)			
	FY 2010 ACTUAL	Other Fiscal Period (indicated time period)	Derivation of Benefits:
<b>BENEFITS</b>			
Direct Fiscal Benefits			
Indirect Fiscal Benefits			
<b>Total</b>			
<b>COSTS</b>			
Direct Fiscal Costs			
Indirect Fiscal Costs			
<b>Total</b>			
<b>BENEFIT: COST</b>	#DIV/0!	#DIV/0!	

**Other Benefits:**



**Comments on Performance Measure:**